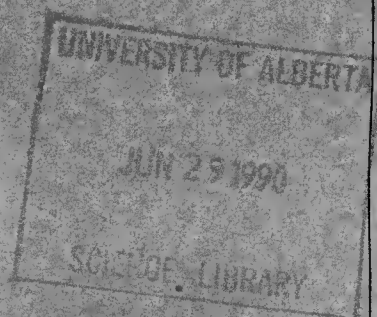


The  
Saskatchewan  
Power Commission

ANNUAL REPORT  
AND  
FINANCIAL STATEMENTS

FOR YEAR ENDED  
DECEMBER 31

1931



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REGINA  
ROLAND S. GARRETT, King's Printer  
1932



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The  
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Power Commission

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FOR YEAR ENDED  
DECEMBER 31

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Regina, February 12, 1932.

HON. J. A. MERKLEY,  
*Minister of Railways, Labor and Industries,*  
Regina, Sask.

Sir,--

I beg to submit the following report upon the business of The Saskatchewan Power Commission for the fiscal year ending December 31, 1931, together with the financial statement in the form approved by the Treasury Board. This is the third annual report to be submitted by the commission, which was erected pursuant to The Power Commission Act, 1929, assented to January 18, 1929.

A moderate program of plant extension was prepared at the beginning of the year and the preliminary steps taken to its completion. It became apparent in the late spring that the crop conditions in a large area of the province would impose serious financial difficulties, and a decision was then reached to curtail any further extensions beyond those already obligated for, or such as were absolutely necessary to maintain the service already undertaken.

The principal activity from the construction point of view undertaken and carried out during the year may be briefly described as follows:

Transmission line was constructed from Swift Current plant to the village of Success and the village of Webb. This line was a completion of the Swift Current to Leader system commenced in 1930. The mileage of this extension is 39.

Transmission line was built between the villages of Strasbourg and Bul-yea, 11 miles in length. This line permits of an interconnection and interchange of supply of energy between the commission and the Montreal Engineering Company, and obviated the necessity for the installation of further generating plant at Nokomis due to increasing load conditions.

A short line was constructed from Watrous to the Watrous pumping station. This line is  $3\frac{1}{2}$  miles in extent.

Distribution systems in the towns of Morse, Outlook and Watrous were rebuilt. This work was necessitated by increased demand and poor voltage conditions on the existing systems. The systems had been built many years previously and were, in any case, practically worn out.

Various extensions were made to the distribution systems in the towns and villages served to supply new consumers and increased street lighting demands.

Attention was given to further sectionalizing on long lines of transmission built in 1930, and also to the installation of reactors at suitable points to improve the operating conditions on these lines.

The supply of service to the town of Maple Creek was taken over and generating facilities, consisting of two Diesel units, combined capacity of 255 k.w., were installed.

An extension was made to the power house at Tisdale and a further Diesel unit of 200 k.w. capacity installed.

Pursuant to arrangements made in 1930, the operation of the existing plants at Willow Bunch and Lanigan was taken over by the commission, and certain plant improvements of moderate expense were entailed.

In February 1931 the commission was invited to submit a proposal to the town of Watrous, heretofore served by the Canadian Utilities Limited, at which point the franchise was about to terminate. The decision of the town of Watrous to accept the proposal of the commission gave rise to further negotiations with the Canadian Utilities Limited for the purchase by the commission of the company's system between Young and Strasbourg, serving nine urban municipalities and one summer village. This system is properly within the area which should eventually be served by the commission plant at Saskatoon. The purchase price agreed upon was the actual outlay by the company invested in the system, less depreciation, and totalled \$465,000.00. The arrangement of purchase was concluded, terms of payment being one-half of the purchase price in 1931 at the date of purchase, which amount was paid, and the remaining half, with interest at  $5\frac{1}{2}\%$ , on September 1, 1932.

The extension from Saskatoon to Young, serving a number of centres intervening and designed to supply energy from Saskatoon to the system purchased as above referred to, was planned, but had to be deferred owing to existing financial conditions. Arrangements were made shortly after the commission took over the system in question to supply power to the mill at Watrous and to the town pumping plant, which increased load necessitated further generating capacity to serve the system, and having in view the ultimate connection to Saskatoon, it was

decided to build the interconnecting link between Strasbourg and Bulyea, above referred to, which was considerably less expensive than the installation of a further unit at Nokomis. A further unit at Nokomis would not be required when the Saskatoon connection was completed, while, on the other hand, the interconnection will continuously serve as a means of protection of the service on this portion of the system.

In summary, the commission, at the end of 1930, owned and operated 1151 miles of transmission line, and added, in 1931, 53.5 miles of new construction and 117 miles by way of purchase of the Nokomis system, making a total of 1321.5 miles of transmission line owned and operated by the commission at this date. At the end of 1930 some 106 urban centres were served by the commission; 14 additional centres were included in the system in 1931, making a total of 120 centres.

It may be noticed here that with the building of transmission lines and distribution systems, the commission came into possession of a considerable number of small generating plants. Very few of these plants have been sold, but some 12 of them have been loaned on rental terms to villages, where they are in service supplying light and power to the residents. This policy has been adopted by the commission in order to assist in the maintenance of service at certain points in the province, pending arrangements being made by the commission to extend its system to include them.

The commission granted to the Canadian Utilities Limited a consent to the construction by the company of a transmission line from Prince Albert to Star City. The company completed the erection of the line in question between Star City and Beatty in the latter part of 1931. In the consent given to this construction, the commission received from the company an option to purchase the line at any time prior to December, 1938, at cost plus 10%, less depreciation. The above consent is the only permission for transmission line extension issued by the commission to a private company in 1931.

With one or two exceptions, very few important additions to the generating capacity installed in power plants in the province are to be recorded during 1931. These exceptions are the installation of a 10,000 k.w. unit at Moose Jaw by the National Light & Power Company, Limited, and additional boiler capacity at the city-owned plant in Regina. Mention should also be made that the Canadian Utilities Limited took over the ownership and operation of the Prince Albert system early in 1931.

The following statement indicates in a condensed form the installed capacity in generating plants in the province:

#### STEAM PLANTS:

|  |             |             |
|--|-------------|-------------|
| Commission owned .....                       | 21,925 k.w. |             |
| Municipally owned .....                      | 32,507 k.w. |             |
| Under public ownership .....                 |             | 54,432 k.w. |
| National Light & Power Company Limited ..... | 21,000 k.w. |             |
| Dominion Electric Power Limited .....        | 2,425 k.w.  |             |
| Canadian Utilities Limited .....             | 3,125 k.w.  |             |
| Under private ownership .....                |             | 26,550 k.w. |
| Total steam plants .....                     |             | 80,982 k.w. |

#### DIESEL PLANTS:

|                                       |             |             |
|---------------------------------------|-------------|-------------|
| Commission owned .....                | 5,460 k.w.  |             |
| Municipally owned—Towns .....         | 1,192 k.w.  |             |
| Municipally owned—Villages .....      | 200 k.w.    |             |
| Under public ownership .....          |             | 6,852 k.w.  |
| Dominion Electric Power Limited ..... | 3,668 k.w.  |             |
| Canadian Utilities Limited .....      | 4,722 k.w.  |             |
| Privately owned—Towns .....           | 100 k.w.    |             |
| Privately owned—Villages .....        | 1,000 k.w.  |             |
| Under private ownership .....         |             | 9,490 k.w.  |
| Total Diesel plants .....             |             | 16,342 k.w. |
| Total commission owned plants .....   | 27,385 k.w. |             |
| Total municipally owned plants .....  | 33,899 k.w. |             |
| Total privately owned plants .....    | 36,040 k.w. |             |

97,324 k.w.

Early in 1930, H. G. Acres & Company, of Niagara Falls, a firm of consulting engineers prominent in the practice of water power development, was engaged to make an investigation and report as to the possibility of water power development on the Saskatchewan River. During the winter of 1930-31, complete surveys and boring tests were made at the site chosen as the most favorable, namely, at a point known as Big Bend on the North Saskatchewan river near Fort a la Corne post office, 17 miles northeast of the village of Kinistino. These surveys were necessary to determine the extent of lands likely to be flooded by the development, and to determine the foundation conditions which would be encountered. The report of the consultants was received in 1931. They found that the project is physically and economically feasible, and more particularly so as a public enterprise; that the site can be economically developed for 125,000 h.p. of installed capacity; and estimated the cost of the hydro-electric development to be \$12,207,135, to which must be added the cost of substations and transmission lines to serve the principal centres, Regina, Moose Jaw, Prince Albert and Saskatoon, bringing the total capital cost to \$18,067,135.00. Of this amount the initial capital cost is estimated to be \$15,150,450.00.

The intervention of conditions of acute depression between the time of the inception of this report and its completion now prevents, in the opinion of the commission, any serious consideration, for the immediate future, of definite action being taken to implement the recommendations of the report. The information, however, is now available and is being carefully considered and discussed preparatory to a decision in the whole matter when conditions may permit of definite action being taken.

It is recognized that under existing conditions some time must elapse before an active program of extensions of the system can be undertaken. It should be remembered, however, that the system already established is not in itself complete, and that further expenditures must be made to keep pace with the development of the loads on the present system. The present system already represents a large investment by the province, and whenever it is in the interests of good business to increase the investment and thereby the returns, means to this end should be available.

Attached hereto will be found two maps, one showing the extent of the commission owned system and certain isolated plants owned and operated by it at the end of 1931, and the other giving similar information concerning the privately owned systems.

#### OPERATION

Up until the end of 1930, the chief activity of the commission was in the organization and building of the present system. The year 1931 is the first year of general operation of the present transmission system and the supply to 120 urban centres of varied population. The first year of operation of such a system, and particularly such a year of economic depression as 1931 has proved to be, cannot be taken as a criterion of the results to be attained in future. From information obtained by careful survey in a number of small urban centres it is found that there are a considerable number of consumers which may be added to the system when financial conditions will permit of wiring of the premises, and further, that the present consumers intend, almost without exception, to purchase further electrical apparatus as soon as they can afford it. From study of these conditions it is safe to state that an immediate increase of 25% in consumption and revenue may be counted upon as soon as conditions improve, and this without taking into consideration the normal annual increase in the use of such a utility. In spite of the existent conditions and of the fact that this is the first year of general operation of the extended transmission line system, the results obtained have not been disappointing.

The financial statement giving particulars of the balance sheet and operation account shows that the net loss for the year, after providing for interest, depreciation, and replacement reserve, is \$35,880.11. The full amount of interest charges on capital advances has been absorbed in the operating costs of the year, and all interest charges to December 31, 1931, have been paid to the Provincial Treasurer. The commission has unused replacement reserves, at December 31, 1931, excluding the reserves applicable to the power plants at Saskatoon, Swift Current and North Battleford, amounting to \$42,120.03, or \$5,113.75 in excess of the total loss of \$37,006.28 incurred since the creation of the commission. In addition to the reserve for replacements and contingent losses provided for during the year, there has also been set aside to sinking fund an amount of \$126,544.98. This brings the total sinking fund reserve, up to December 31, 1931, to \$744,931.38 or over 10% of the capital investment in plant.

The generating plants owned and operated by the commission are located at Saskatoon, North Battleford, Swift Current, Wynyard, Tisdale, Maple Creek, Unity, Willow Bunch, Lanigan, Watrous, Humboldt, Nokomis, Leader and Shell-

brook; the five last mentioned plants serving as peak load carriers and for standby purposes. In addition to the output of these plants, the commission purchases power from other sources to serve certain parts of its transmission system at points indicated on the system map. The total quantity of energy generated at commission plants and the total quantity purchased from other sources during 1931 were 46,040,000 k.w.h. and 1,414,420 k.w.h. respectively.

It is gratifying to report that throughout the year the service given has been adequate and maintained with a minimum of interruption. Considerable attention was devoted to the division of the system into operating districts and to the instruction of district men in their duties, so that the results attained have been as reported.

#### THE ELECTRICAL LICENSING ACT

The Power Commission is responsible for the administration of The Electrical Licensing Act.

The Act provides for the licensing of electrical supply houses, contractors and journeymen electricians operating in the province, and generally governs the class of electric wiring to be installed.

The Act and the inspection which it provides has brought about a standard of conditions regarding new work and a definite improvement in wiring throughout the province.

The total number of inspections made during the year was 12,894, as compared with 15,134 in 1930.

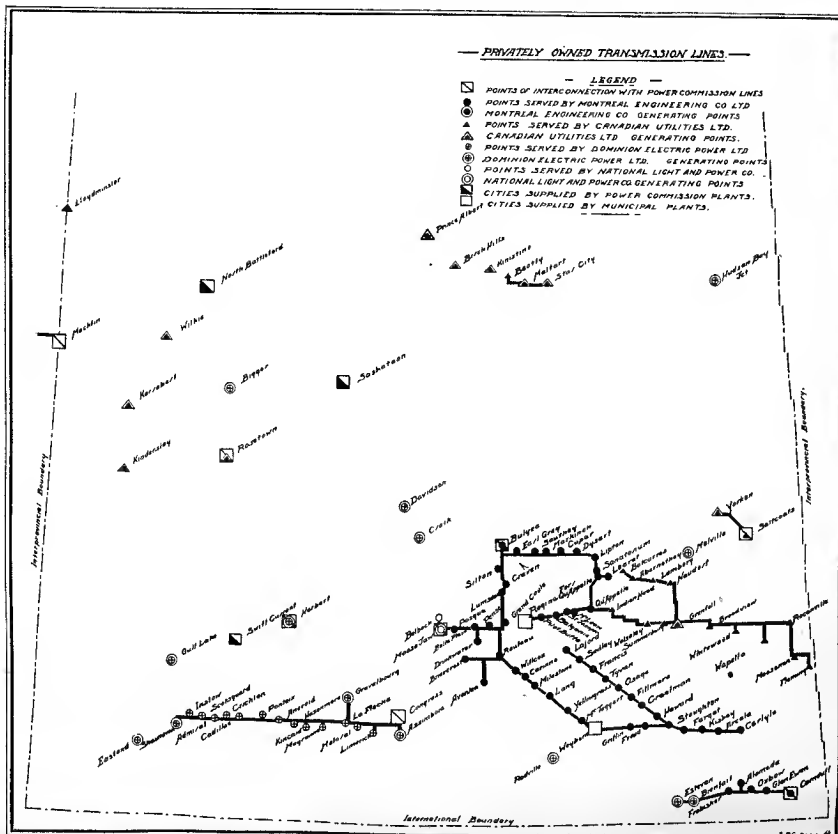
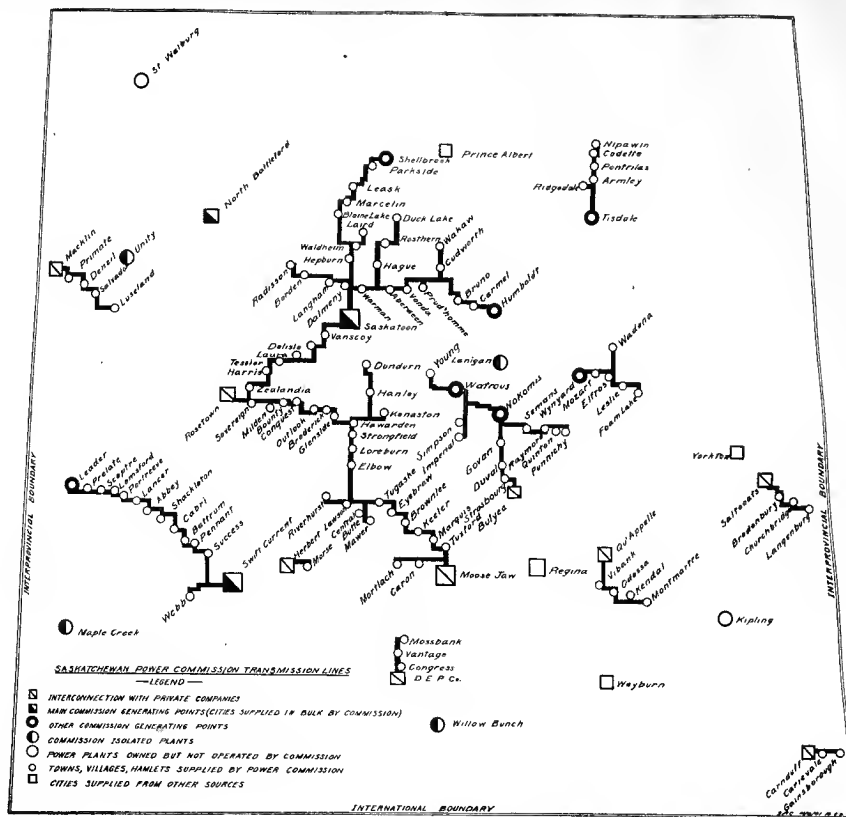
The licenses issued in 1931 were as follows: Contractors' Permits 250, Contractors' Licenses 70, Journeymen's Licenses 156, Electricians' Licenses 36, Supply House Licenses 9.

Particulars of the receipts and expenditures relative to the inspection service are to be found in the financial statement.

Respectfully submitted,

L. A. THORNTON,  
Chairman.





Annual  
FINANCIAL STATEMENTS

*of*

THE  
SASKATCHEWAN POWER  
COMMISSION

as at  
December 31  
1931

## THE SASKATCHEWAN POWER COMMISSION

BALANCE SHEET AS AT DECEMBER 31, 1931.

| ASSETS   |                | LIABILITIES  |                |
|--|----------------|--|----------------|
| CAPITAL SECTION  |                | CAPITAL SECTION  |                |
| Fixed Capital (Schedule "A").....                          | \$7,287,826.69 | Provincial Treasurer — Capital Advances.....                       | \$6,061,000.00 |
| Cash on Hand and at Bank—Royal Bank of Canada, Regina..... | 17,386.00      | Debt assumed by the Commission (Schedule "D").....                 | 1,213,227.96   |
| Accounts Receivable (Schedule "B").....                    | 19,034.77      | Accounts Payable (Schedule "E").....                               | 233,176.77     |
| Stores Account (Schedule "C").....                         | 192,803.69     | Reserves — Debentures Redeemed (Schedule "F").....                 | 9,646.42       |
|  |                |  | \$7,517,051.15 |
| CURRENT SECTION  |                | CURRENT SECTION  |                |
| Bank of Montreal—Imprest Account.....                      | \$ 5,000.00    | Royal Bank of Canada—Operating Account.....                        | 128,748.17     |
| Automobiles and Trucks.....                                | \$ 9,331.46    | Accounts Payable (Schedule "L").....                               | 34,310.34      |
| Lineman's Tools and Equipment.....                         | 3,752.85       | RESERVES   |                |
| Office Equipment.....                                      | 6,332.52       | Reserve for Bad and Doubtful Accounts (Schedule "M").....          | \$ 2,665.22    |
| Less Depreciation.....                                     | \$19,416.83    | Reserve for Replacements and Contingent Losses (Schedule "N")..... | 89,745.44      |
|  | 4,706.75       | Sinking Fund Reserve — Depreciation (Schedule "P").....            | 744,931.38     |
| Accounts Receivable (Schedule "G").....                    | 14,710.08      |  | 837,342.04     |
| Stores Account (Schedule "H").....                         | 153,599.64     |  | 1,000,400.55   |
| Unexpired Insurance (Schedule "I").....                    | 33,836.12      |  |                |
| Sinking Fund Investment Accounts (Schedule "J").....       | 6,853.79       |  |                |
| Deferred Charges (Schedule "K").....                       | 744,931.38     |  |                |
| Deficit:   | 4,463.26       |  |                |
| To December 31, 1930.....                                  | \$ 1,126.17    |  |                |
| For Year 1931.....   | 35,880.11      |  |                |
|  | 37,006.28      |  |                |
|  | 1,000,400.55   |  |                |
|  | \$8,517,451.70 |  |                |
| ADMINISTRATION SECTION                                     |                | ADMINISTRATION SECTION   |                |
| Cash on Hand and at Bank—Royal Bank of Canada, Regina..... | 34,394.16      | Accounts Payable—Sundry Parties.....                               | 11,952.57      |
|  |                | Suspense Account:  |                |
|  |                | Consumer's Deposits.....   | \$ 21,904.80   |
|  |                | Miscellaneous Accounts.....  | 536.79         |
|  |                |  | 22,441.59      |
|  |                |  | \$8,551,845.86 |

I certify that I have audited the books, vouchers and accounting records of The Saskatchewan Power Commission for the year ended 31st December, 1931, and that in my opinion the above Balance Sheet and Statements attached thereto are properly drawn so as to exhibit a true state of the Commission's affairs as at 31st December 1931

L. A. THORNTON, Commissioner.  
R. HAWARD, Accountant.  
Regina, Sask., 26th January, 1932.

D. MOWAT, F.C.A., Auditor

## SCHEDULE "A"

## THE SASKATCHEWAN POWER COMMISSION

|                                    |             |
|------------------------------------|-------------|
| Abbey Distribution System          | \$ 5,307.20 |
| Aberdeen Distribution System       | 10,723.06   |
| Armley Distribution System         | 5,832.60    |
| Brownlee Distribution System       | 6,817.56    |
| Bruno Distribution System          | 20,711.40   |
| Battrum Distribution System        | 2,806.78    |
| Blaine Lake Distribution System    | 19,913.68   |
| Borden Distribution System         | 8,360.37    |
| Bounty Distribution System         | 6,514.81    |
| Bredenbury Distribution System     | 9,366.39    |
| Broderick Distribution System      | 3,555.70    |
| Cabri Distribution System          | 27,436.86   |
| Carievale Distribution System      | 5,149.29    |
| Caron Distribution System          | 7,781.91    |
| Churchbridge Distribution System   | 5,216.83    |
| Conquest Distribution System       | 18,072.68   |
| Carmel Distribution System         | 2,759.84    |
| Carnduff System Transmission Line  | 26,940.87   |
| Carnduff System Rural Distribution | 492.82      |
| Central Butte Distribution System  | 7,727.35    |
| Codette Distribution System        | 4,815.81    |
| Congress Distribution System       | 2,827.56    |
| Cudworth Distribution System       | 18,533.34   |
| Delisle Distribution System        | 17,218.98   |
| Denzil Distribution System         | 4,856.92    |
| Dundurn Distribution System        | 7,913.86    |
| Dalmeny Distribution System        | 3,940.51    |
| Duck Lake Distribution System      | 15,191.75   |
| Duval Distribution System          | 4,572.02    |
| Elfros Distribution System         | 9,263.30    |
| Eyebrow Distribution System        | 9,376.07    |
| Elbow Distribution System          | 7,630.54    |
| Edenburg Distribution System       | 851.61      |
| Foam Lake Distribution System      | 15,708.46   |
| Gainsborough Distribution System   | 6,626.85    |
| Glenside Distribution System       | 2,682.34    |
| Govan Distribution System          | 16,934.51   |
| Humboldt Power Plant               | 102,194.62  |
| Humboldt Distribution System       | 28,360.21   |
| Hawarden Distribution System       | 9,324.85    |
| Hague Distribution System          | 5,283.08    |
| Hanley Distribution System         | 18,798.86   |
| Harris Distribution System         | 7,605.61    |
| Hepburn Distribution System        | 5,089.88    |
| Herbert System Transmission Line   | 19,683.16   |
| Imperial Distribution System       | 17,846.76   |
| Kenaston Distribution System       | 7,100.09    |
| Kendal Distribution System         | 2,869.16    |
| Keeler Distribution System         | 5,985.90    |
| Kipling Power Plant                | 9,728.05    |
| Kipling Distribution System        | 9,625.18    |
| Leader Power Plant                 | 40,823.06   |
| Leader Distribution System         | 14,561.35   |
| Langenburg Distribution System     | 10,367.40   |
| Laura Distribution System          | 3,610.10    |
| Leask Distribution System          | 6,530.25    |
| Luseland Distribution System       | 27,642.67   |
| Laird Distribution System          | 5,335.43    |
| Lancer Distribution System         | 4,366.29    |
| Langham Distribution System        | 5,272.82    |
| Lawson Distribution System         | 3,689.67    |
| Lemsford Distribution System       | 1,740.49    |
| Leslie Distribution System         | 5,117.34    |
| Loreburn Distribution System       | 5,550.09    |
| Lanigan Power Plant                | 10,842.08   |
| Lanigan Distribution System        | 7,796.06    |
| Mozart Distribution System         | 3,076.02    |

Carried Forward... \$ 756,248.96

|   |                 |
|---|-----------------|
| Brought Forward                               | \$ 756,248.96   |
| Milden Distribution System                    | 10,354.57       |
| Montmartre Distribution System                | 7,061.50        |
| Macklin System Transmission Line              | 65,933.15       |
| Morse Distribution System                     | 16,784.56       |
| Mortlach Distribution System                  | 10,873.64       |
| Maple Creek Power Plant                       | 43,976.10       |
| Maple Creek Distribution System               | 12,293.86       |
| Marcelin Distribution System                  | 12,963.33       |
| Marquis Distribution System                   | 5,869.89        |
| Mawer Distribution System                     | 3,408.97        |
| Mossbank System Transmission Line             | 46,608.98       |
| Mossbank Distribution System                  | 17,815.38       |
| Macklin System—Rural Distribution             | 1,009.50        |
| Manitou Beach Distribution System             | 20,300.58       |
| North Battleford Power Plant                  | 227,430.45      |
| Nipawin Distribution System                   | 13,141.78       |
| Nokomis System—Transmission Line              | 238,153.05      |
| Nokomis Distribution System                   | 9,608.81        |
| Nokomis Power Plant                           | 89,691.33       |
| Odessa Distribution System                    | 4,569.85        |
| Outlook Distribution System                   | 16,908.39       |
| Prelate Distribution System                   | 11,698.77       |
| Pennant Distribution System                   | 4,453.99        |
| Primate Distribution System                   | 3,548.81        |
| Prudhomme Distribution System                 | 7,671.32        |
| Parkside Distribution System                  | 5,619.98        |
| Pontrilas Distribution System                 | 1,432.34        |
| Portreeve Distribution System                 | 2,052.77        |
| Punnichy Distribution System                  | 10,234.50       |
| Qu'Appelle System Transmission Line           | 70,706.02       |
| Qu'Appelle System Rural Distribution          | 474.82          |
| Quinton Distribution System                   | 2,244.86        |
| Rosthern Power Plant                          | 9,032.58        |
| Rosthern Distribution System                  | 8,793.80        |
| Ridgedale Distribution System                 | 6,032.02        |
| Radisson Distribution System                  | 18,415.17       |
| Raymore Distribution System                   | 10,231.72       |
| Riverhurst Distribution System                | 13,917.13       |
| Saskatoon Power Plant (New)                   | 1,894,740.38    |
| Saskatoon Power Plant (Old)                   | 975,486.88      |
| Shellbrook Power Plant                        | 34,975.47       |
| Shellbrook Distribution System                | 12,257.06       |
| Sceptre Distribution System                   | 6,808.28        |
| Swift Current Power Plant                     | 317,357.09      |
| Salvador Distribution System                  | 5,700.41        |
| Shackleton Distribution System                | 3,809.82        |
| Sovereign Distribution System                 | 3,833.71        |
| Success Distribution System                   | 3,746.60        |
| Salteoats System Transmission Line            | 54,894.74       |
| Saskatoon-Moose Jaw System Transmission Line  | 1,144,610.43    |
| Saskatoon-Moose Jaw System Rural Distribution | 3,547.80        |
| Strongfield Distribution System               | 4,000.16        |
| St. Walburg Power Plant                       | 4,621.00        |
| St. Walburg Distribution System               | 5,498.05        |
| Swift Current System Transmission Line        | 223,022.63      |
| Semans Distribution System                    | 15,344.46       |
| Simpson Distribution System                   | 4,570.15        |
| Strasbourg Distribution System                | 15,620.27       |
| Swift Current System Rural Distribution       | 441.49          |
| Tessier Distribution System                   | 4,580.84        |
| Tisdale Power Plant                           | 60,125.30       |
| Tisdale Distribution System                   | 29,717.77       |
| Tisdale System Transmission Line              | 69,323.59       |
| Tuxford Distribution System                   | 7,000.63        |
| Tugaske Distribution System                   | 7,150.16        |
| Unity Power Plant                             | 44,847.72       |
| Unity Distribution System                     | 13,495.14       |
| Vonda Distribution System                     | 16,036.51       |
| Carried Forward                               | \$ 6,804,731.77 |

|   |                       |
|---|-----------------------|
| Brought Forward.....  | \$6,804,731.77        |
| Vanseoy Distribution System.....  | 2,888.72              |
| Vantage Distribution System.....  | 3,460.67              |
| Vibank Distribution System.....   | 9,561.61              |
| Wynyard Power Plant.....  | 72,344.94             |
| Wynyard Distribution System.....  | 17,723.71             |
| Wynyard System Transmission Line.....   | 83,772.80             |
| Wynyard System Rural Distribution.....  | 560.32                |
| Wadena Distribution System.....   | 21,724.47             |
| Wakaw Distribution System.....  | 14,278.17             |
| Waldheim Distribution System.....   | 8,892.38              |
| Warman Distribution System.....   | 1,783.50              |
| Willow Bunch Power Plant.....   | 9,419.23              |
| Willow Bunch Distribution System.....   | 1,352.72              |
| Watrous Distribution System.....  | 23,503.61             |
| Watrous Power Plant.....  | 44,034.52             |
| Webb Distribution System.....   | 9,820.43              |
| Young Distribution System.....  | 11,202.71             |
| Zealandia Distribution System.....  | 6,061.68              |
| Miscellaneous Tangible Capital—Hospital Board Dodsland.....                                 | 1,700.00              |
| Miscellaneous Tangible Capital—Watson.....  | 1,750.00              |
| Miscellaneous Tangible Capital—Morse.....   | 2,185.00              |
| Miscellaneous Intangible Capital—Option—Indian Head-Qu-<br>Appelle Line.....                | 10.00                 |
| Miscellaneous Tangible Capital—Viscount.....  | 1,763.15              |
| Miscellaneous Tangible Capital—Macklin Option.....  | 50.00                 |
| Miscellaneous Tangible Capital—St. Gregor.....  | 600.00                |
| Miscellaneous Tangible Capital—Macoun.....  | 1,200.00              |
| Miscellaneous Intangible Capital—Option—Regina Tap.....                                     | 50.00                 |
| Miscellaneous Tangible Capital—Englefeld.....   | 450.00                |
| Miscellaneous Tangible Capital—Lake Lenore.....   | 1,575.00              |
| Miscellaneous Tangible Capital—Maidstone.....   | 3,035.14              |
| Miscellaneous Tangible Capital—Naicam.....  | 800.00                |
| Miscellaneous Intangible Capital—Option—Prince Albert-Star<br>City Transmission Line.....   | 100.00                |
| Miscellaneous Tangible Capital—Leroy.....   | 1,301.18              |
| Miscellaneous Tangible Capital—Midale.....  | 1,400.85              |
| Work in Progress.....   | 64,737.21             |
| Tools and Equipment (Construction).....   | 2,827.57              |
| Interest on Capital Advances during Construction.....                                       | 5,558.54              |
| Engineering and Superintendence.....  | 8,493.07              |
| Expenditures incurred in connection with investigation of<br>Hydro-Power possibilities..... | 41,122.02             |
|   | <u>\$7,287,826.69</u> |

## SCHEDULE "B"

|   |                    |
|---|--------------------|
| ACCOUNTS RECEIVABLE—Capital                           |                    |
| Ashdown Hardware Co., J. H., Regina.....              | \$ 7.16            |
| Botting, W. J., Nipawin.....                          | 325.80             |
| Brenna, O. G., Spalding.....                          | 100.00             |
| Canadian General Electric Company Ltd., Hamilton..... | 3.85               |
| Canadian Oil Companies Ltd., Regina.....              | 58.60              |
| Canadian Utilities Ltd., Calgary.....                 | 13,276.81          |
| Einarson, O., Wynyard.....                            | 315.80             |
| Ellard, T. E., Blaine Lake.....                       | 448.80             |
| Ferranti Electric Co., Montreal.....                  | 8.88               |
| Franklin, J. H., Porcupine Plains.....                | 50.00              |
| Goulette, P., Montmartre.....                         | 2.00               |
| Hurry, E. E., Shellbrook.....                         | 231.97             |
| Irwin, W., Stalwart.....                              | 6.09               |
| Luseland, Village of, (Secured by Debenture).....     | 800.00             |
| Martin Brothers, Englefeld.....                       | 6.48               |
| Matthie, J. H., North Battleford.....                 | 100.00             |
| McNab Flour Mills, Humboldt.....                      | 1,000.00           |
| McLeod, D. J. N., Venn.....                           | 20.00              |
| North Star Oil Company, Winnipeg.....                 | 40.00              |
| Patton, Wm. A., Meadow Lake.....                      | 1,600.00           |
| Phillips, Eugene F., Electric Company, Montreal.....  | 22.00              |
| Rosthern Experimental Farm, Rosthern.....             | 6.83               |
| Sweeny, J. P., Marcellin.....                         | 600.75             |
| Vogt, David, Morse.....                               | 5.00               |
|   | <u>\$19,036.82</u> |
| Less Miscellaneous Credit.....                        | 2.05               |
|   | <u>\$19,034.77</u> |

## SCHEDULE "C"

## STORES ACCOUNT

|                    |             |                    |              |
|--------------------|-------------|--------------------|--------------|
| Aberdeen.....      | \$ 2,828.95 | Nokomis.....       | 12,356.99    |
| Amazon.....        | 220.50      | Outlook.....       | 916.90       |
| Assiniboia.....    | 570.32      | Oxbow.....         | 392.66       |
| Beverley.....      | 300.10      | Prelate.....       | 1.74         |
| Borden.....        | 394.35      | Primate.....       | 940.30       |
| Bremen.....        | 1,148.25    | Prudhomme.....     | 37.40        |
| Bruno.....         | 295.60      | Regina.....        | 122,259.75   |
| Carievale.....     | 741.15      | Radisson.....      | 24.40        |
| Cabri.....         | 761.00      | Ridgedale.....     | 348.00       |
| Carmel.....        | 94.00       | Rosetown.....      | 1,149.24     |
| Central Butte..... | 1,011.42    | Rosthern.....      | 761.73       |
| Churchbridge.....  | 304.70      | Saskatoon.....     | 4,896.27     |
| Congress.....      | 452.35      | Sceptre.....       | 581.19       |
| Cudworth.....      | 3,976.40    | Shellbrook.....    | 5,258.67     |
| Delisle.....       | 170.75      | St. Walburg.....   | 668.38       |
| Duck Lake.....     | 3.30        | Strasbourg.....    | 87.50        |
| Harris.....        | 72.95       | Swift Current..... | 756.60       |
| Hawarden.....      | 2,310.52    | Tisdale.....       | 1,405.26     |
| Hepburn.....       | 1.65        | Unity.....         | 149.02       |
| Herbert.....       | 527.74      | Vanscoy.....       | 75.20        |
| Humboldt.....      | 8,382.29    | Vibank.....        | 300.59       |
| Laird.....         | 201.70      | Vonda.....         | 1,209.14     |
| Langham.....       | 228.90      | Waldheim.....      | 24.05        |
| Lanigan.....       | 97.15       | Wakaw.....         | 3,024.10     |
| Leacross.....      | 501.20      | Watrous.....       | 1,871.90     |
| Leader.....        | 365.55      | Willow Bunch.....  | 127.71       |
| Macklin.....       | 443.18      | Wynyard.....       | 2,913.34     |
| Maple Creek.....   | 973.25      | Yorkton.....       | 264.11       |
| Montmartre.....    | 201.95      | Zealandia.....     | 42.00        |
| Moose Jaw.....     | 1,392.08    |                    |              |
| Morse.....         | 460.65      |                    |              |
| Nipawin.....       | 525.65      |                    |              |
|                    |             | TOTAL.....         | \$192,803.69 |

## SCHEDULE "D"

## DEBENTURE DEBTS ASSUMED BY THE COMMISSION

|                               |                       |
|-------------------------------|-----------------------|
| Village of Cudworth.....      | \$ 8,066.63           |
| Village of Elfros.....        | 4,124.99              |
| Village of Hawarden.....      | 1,440.00              |
| Town of Langham.....          | 1,917.10              |
| Town of Lanigan.....          | 13,398.91             |
| Village of Leslie.....        | 330.00                |
| Town of Morse.....            | 5,994.98              |
| City of North Battleford..... | 110,881.86            |
| Town of Outlook.....          | 14,500.42             |
| Town of Rosthern.....         | 11,500.82             |
| Village of Radisson.....      | 600.00                |
| City of Saskatoon.....        | 975,486.88            |
| Town of Unity.....            | 42,998.75             |
| Town of Wynyard.....          | 19,529.17             |
| Town of Wadena.....           | 2,457.45              |
|                               | <u>\$1,213,227.96</u> |

## ACCOUNTS PAYABLE

## SCHEDULE "E"

|   |                     |
|---|---------------------|
| Canadian Utilities Ltd., Calgary.....               | \$232,500.00        |
| Willow Bunch Electric Co., Willow Bunch.....        | 182.40              |
| Operating Account—Workmen's Compensation Board..... | 494.37              |
|   | <u>\$233,176.77</u> |

## CAPITAL RESERVES

## SCHEDULE "F"

|  |                   |
|--|-------------------|
| Village of Elfros, Debentures Redeemed.....        | \$ 458.34         |
| Town of Langham, Debentures Redeemed.....          | 183.03            |
| City of North Battleford, Debentures Redeemed..... | 3,458.90          |
| Town of Outlook, Debentures Redeemed.....          | 67.95             |
| Town of Rosthern, Debentures Redeemed.....         | 1,838.08          |
| Town of Radisson, Debentures Redeemed.....         | 100.00            |
| Town of Unity, Debentures Redeemed.....            | 1,029.48          |
| Town of Wynyard, Debentures Redeemed.....          | 1,406.18          |
| Town of Wadena, Debentures Redeemed.....           | 1,104.46          |
|  | <u>\$9,646.42</u> |

## SCHEDULE "G"

## ACCOUNTS RECEIVABLE

|                                   |                     |
|-----------------------------------|---------------------|
| Saskatoon Power Plant.....        | \$41,074.99         |
| Swift Current Power Plant.....    | 10,113.29           |
| North Battleford Power Plant..... | 9,598.64            |
| Saskatoon-Moose Jaw System.....   | 35,841.37           |
| Swift Current System.....         | 9,383.92            |
| Wynyard System.....               | 6,333.74            |
| Tisdale System.....               | 6,193.94            |
| Herbert System.....               | 710.06              |
| Carnduff System.....              | 657.88              |
| Salteoats System.....             | 1,259.25            |
| Macklin System.....               | 1,887.49            |
| Mossbank System.....              | 1,537.20            |
| Qu'Appelle System.....            | 1,011.97            |
| Nokomis System.....               | 9,941.76            |
| Unity.....                        | 2,831.81            |
| Maple Creek.....                  | 3,081.70            |
| Lanigan.....                      | 848.39              |
| Willow Bunch.....                 | 750.64              |
| Regina.....                       | 10,038.63           |
| Doddsland.....                    | 103.00              |
| Kipling.....                      | 65.41               |
| Leroy.....                        | 42.80               |
| St. Walburg.....                  | 244.89              |
| Englefeld.....                    | 46.87               |
|                                   | <u>\$153,599.64</u> |

## SCHEDULE "H"

## OPERATING STORES

|                                   |                    |
|-----------------------------------|--------------------|
| Saskatoon Power Plant.....        | \$21,208.67        |
| Swift Current Power Plant.....    | 735.06             |
| North Battleford Power Plant..... | 4,636.21           |
| Saskatoon-Moose Jaw System.....   | 2,381.94           |
| Swift Current System.....         | 714.17             |
| Wynyard System.....               | 685.56             |
| Tisdale System.....               | 472.91             |
| Nokomis System.....               | 1,052.37           |
| Unity.....                        | 330.41             |
| Maple Creek.....                  | 770.01             |
| Lanigan.....                      | 440.00             |
| Willow Bunch.....                 | 408.81             |
|                                   | <u>\$33,836.12</u> |

## SCHEDULE "I"

## UNEXPIRED INSURANCE

|                                   |                   |
|-----------------------------------|-------------------|
| Saskatoon Power Plant.....        | \$2,919.16        |
| Swift Current Power Plant.....    | 1,730.07          |
| North Battleford Power Plant..... | 463.80            |
| Saskatoon-Moose Jaw System.....   | 141.28            |
| Swift Current System.....         | 208.64            |
| Wynyard System.....               | 203.95            |
| Tisdale System.....               | 202.85            |
| Nokomis System.....               | 276.63            |
| Herbert System.....               | 24.39             |
| Unity.....                        | 167.33            |
| Maple Creek.....                  | 343.65            |
| Lanigan.....                      | 40.42             |
| Willow Bunch.....                 | 131.62            |
|                                   | <u>\$6,853.79</u> |



## SCHEDULE "J"

## SINKING FUND INVESTMENT ACCOUNTS

|   |              |
|---|--------------|
| Saskatoon Power Plant (City Sinking Fund).....        | \$504,188.89 |
| North Battleford Power Plant (City Sinking Fund)..... | 30,342.12    |

## TRUSTEES OF THE SASKATCHEWAN POWER COMMISSION SINKING FUND:

|  |           |
|--|-----------|
| City of Saskatoon 5% Debentures due May 1st, 1940.....   | 70,000.00 |
| City of Saskatoon 4½% Debentures due Nov. 1st, 1940..... | 1,946.66  |
| City of Saskatoon 5% Debentures due Nov. 1st, 1940.....  | 14,000.00 |
| City of Saskatoon 5% Debentures due May 1st, 1945.....   | 13,000.00 |
| City of Regina 5% Debentures due June 1st, 1947.....     | 1,000.00  |
| City of Regina 4½% Debentures due Feb. 1st, 1949.....    | 2,000.00  |
| Saskatchewan 4½% Debentures due Oct. 1st, 1944.....      | 3,000.00  |
| Saskatchewan 4½% Debentures due July 2nd, 1945.....      | 50,000.00 |
| Saskatchewan 4½% Debentures due Sept. 15th, 1945.....    | 5,000.00  |
| Accrued Interest on Purchase of Debentures.....          | 149.55    |
| Cash in Hands of Trustees at Dec. 31st, 1931.....        | 50,304.16 |

\$744,931.38

## SCHEDULE "K"

## DEFERRED CHARGES

|  |                   |
|--|-------------------|
| Humboldt—Expenditure deferred during 1930 owing to the operation of steam and oil generating units at the same time..... | \$1,900.00        |
| Less charged to 1931 Operation.....  | 475.00            |
|  | <u>\$1,425.00</u> |
| Expenditures incurred in connection with Sales Campaign.....   | 3,038.26          |

\$4,463.26

## SCHEDULE "L"

## ACCOUNTS PAYABLE

|                                   |             |
|-----------------------------------|-------------|
| Saskatoon Power Plant.....        | \$18,649.63 |
| Swift Current Power Plant.....    | 2,719.16    |
| North Battleford Power Plant..... | 3,056.00    |
| Saskatoon-Moose Jaw System.....   | 1,916.96    |
| Swift Current System.....         | 241.89      |
| Wynyard System.....               | 807.78      |
| Tisdale System.....               | 355.80      |
| Herbert System.....               | 348.68      |
| Carnduff System.....              | .26         |
| Salteoats System.....             | 4.14        |
| Macklin System.....               | 51.30       |
| Mossbank System.....              | 67.82       |
| Nokomis System.....               | 4,417.66    |
| Unity.....                        | 1,149.03    |
| Maple Creek.....                  | 145.34      |
| Lanigan.....                      | 308.64      |
| Willow Bunch.....                 | 46.92       |
| Watson.....                       | 23.33       |

\$34,310.34

## SCHEDULE "M"

## RESERVE FOR BAD AND DOUBTFUL ACCOUNTS

|                                 |            |
|---------------------------------|------------|
| Saskatoon-Moose Jaw System..... | \$1,185.12 |
| Swift Current System.....       | 545.28     |
| Wynyard System.....             | 282.57     |
| Tisdale System.....             | 156.88     |
| Herbert System.....             | 25.80      |
| Carnduff System.....            | 19.47      |
| Salteoats System.....           | 32.75      |
| Macklin System.....             | 43.10      |
| Mossbank System.....            | 29.13      |
| Qu'Appelle System.....          | 27.00      |
| Nokomis System.....             | 127.85     |
| Unity.....                      | 103.77     |
| Maple Creek.....                | 66.50      |
| Lanigan.....                    | 12.00      |
| Willow Bunch.....               | 8.00       |

\$2,665.22

## SCHEDULE "N"

## RESERVE FOR REPLACEMENTS AND CONTINGENT LOSSES

|                                    |                    |
|------------------------------------|--------------------|
| Saskatoon Power Plant.....         | \$44,892.42        |
| Swift Current Power Plant.....     | 2,287.49           |
| North Battleford Power Plant ..... | 445.50             |
| Saskatoon-Moose Jaw System.....    | 25,023.18          |
| Swift Current System.....          | 4,481.52           |
| Wynyard System.....                | 4,178.38           |
| Tisdale System.....                | 1,707.52           |
| Herbert System.....                | 279.15             |
| Carnduff System.....               | 465.83             |
| Salteoats System.....              | 675.33             |
| Maeklin System.....                | 1,240.50           |
| Mossbank System.....               | 789.31             |
| Qu'Appelle System.....             | 1,413.70           |
| Nokomis System.....                | 1,477.48           |
| Unity.....                         | 115.56             |
| Maple Creek.....                   | 196.73             |
| Lanigan.....                       | 25.02              |
| Willow Bunch.....                  | 50.82              |
|                                    | <u>\$89,745.44</u> |

## SCHEDULE "P"

## SINKING FUND RESERVES (DEPRECIATION)

|  |                     |
|--|---------------------|
| Saskatoon Power Plant (City).....                        | \$504,188.89        |
| Saskatoon Power Plant (Provincial Treasurer) .....       | 197,113.09          |
| Swift Current Power Plant.....                           | 4,716.35            |
| North Battleford Power Plant (City).....                 | 30,342.12           |
| North Battleford Power Plant (Provincial Treasurer)..... | 2,624.21            |
| Saskatoon-Moose Jaw System.....                          | 2,843.59            |
| Swift Current System.....                                | 1,486.88            |
| Dodsland.....  | 65.07               |
| Kipling.....   | 892.43              |
| Maidstone.....   | 92.15               |
| Leroy.....   | 54.41               |
| Macoun.....  | 56.10               |
| St. Walburg.....   | 405.43              |
| Lake Lenore.....   | 26.76               |
| Englefeld.....   | 23.90               |
|  | <u>\$744,931.38</u> |

## CONSOLIDATED PROFIT AND LOSS ACCOUNT FOR YEAR ENDED 31st DECEMBER, 1931

|                                   | Total Revenue         | Total Operating Costs | Interest on Capital Advances & Interest on Debentures Assumed | Total Operating Costs and Interest | Operating Profit or Loss |                    | Depreciation and Replacement Reserves | Net Profit or Loss After Providing for Interest, Depreciation & Reserves |                     |
|-----------------------------------|-----------------------|-----------------------|---|------------------------------------|--------------------------|--------------------|---------------------------------------|--|---------------------|
|                                   |                       |                       |   |                                    | Operating Profit         | Operating Loss     |                                       | Net Profit   | Net Loss            |
| Saskatoon Power Plant.....        | \$ 541,599.93         | \$267,763.55          | \$134,927.31  | \$402,690.86                       | \$138,909.07             |                    | \$138,909.07                          |  |                     |
| Swift Current Power Plant.....    | 66,130.06             | 44,496.56             | 15,312.40   | 59,808.96                          | 6,321.10                 |                    | 6,321.10                              |  |                     |
| North Battleford Power Plant..... | 107,458.42            | 90,773.60             | 10,428.55   | 101,202.15                         | 6,256.27                 |                    | 6,256.27                              |  |                     |
| Saskatoon-Moose Jaw System.....   | 184,319.60            | 102,075.74            | 82,387.65   | 184,463.39                         |                          | \$143.79           | 24,926.70                             |  | \$25,070.49         |
| Swift Current System.....         | 41,352.12             | 23,154.51             | 14,209.48   | 37,363.99                          | 3,988.13                 |                    | 4,491.83                              |  | 503.70              |
| Wynyard System.....               | 33,466.77             | 18,141.14             | 11,205.30   | 29,346.44                          | 4,120.33                 |                    | 2,929.48                              | \$1,190.85   |                     |
| Tisdale System.....               | 27,450.15             | 16,490.17             | 6,982.18  | 23,472.35                          | 3,997.80                 |                    | 2,196.02                              | 1,801.78   |                     |
| Herbert System.....               | 5,162.27              | 3,993.44              | 1,438.63  | 5,432.07                           |                          | 269.80             | 348.07                                |  | 617.87              |
| Carnduff System.....              | 3,894.09              | 3,119.16              | 1,670.91  | 4,790.07                           |                          | 895.98             | 528.26                                |  | 1,424.24            |
| Salcoats System.....              | 6,549.90              | 3,825.33              | 3,026.99  | 6,852.32                           |                          | 302.42             | 953.22                                |  | 1,255.64            |
| Macklin System.....               | 8,624.25              | 6,465.19              | 4,482.64  | 10,947.83                          |                          | 2,323.58           | 1,416.30                              |  | 3,739.88            |
| Mosbank System.....               | 5,827.10              | 3,239.63              | 3,191.98  | 6,431.61                           |                          | 604.51             | 1,012.71                              |  | 1,617.22            |
| Qu'Appelle System.....            | 5,393.80              | 3,585.09              | 4,454.43  | 8,039.52                           |                          | 2,645.72           | 1,413.70                              |  | 4,059.42            |
| Unity.....                        | 16,027.09             | 11,196.98             | 3,724.55  | 14,921.53                          | 1,105.56                 |                    | 115.56                                | 990.00   |                     |
| Maple Creek.....                  | 13,296.75             | 11,260.56             | 982.26  | 12,222.82                          | 1,073.93                 |                    | 294.58                                | 779.35   |                     |
| Langan.....                       | 2,386.45              | 2,204.74              | 349.75  | 2,554.49                           |                          | 168.04             | 25.02                                 |  | 193.06              |
| Willow Bunch.....                 | 1,593.27              | 2,279.49              | 166.00  | 2,445.49                           |                          | 852.22             | 50.82                                 |  | 903.04              |
| Nokomis System.....               | 25,590.51             | 14,095.81             | 9,883.82  | 23,979.63                          | 1,610.88                 |                    | 2,868.41                              |  | 1,257.53            |
| <b>TOTAL.....</b>                 | <b>\$1,096,122.53</b> | <b>\$628,160.69</b>   | <b>\$308,784.83</b>   | <b>\$936,945.52</b>                | <b>\$167,383.07</b>      | <b>\$ 8,206.06</b> | <b>\$195,057.12</b>                   | <b>\$ 4,761.98</b>   | <b>\$ 40,642.09</b> |

Operating Profit Available for Depreciation and Replacement Reserves after paying Interest Charges in Full.....\$159,177.01

Net Loss after Providing for Interest, Depreciation and Replacement Reserves.....\$35,880.11

L. A. THORNTON, Commissioner.  
R. HAWARD, Accountant.

Regina, Sask., 26th January, 1932.

Certified Correct,  
D. MOWAT, F.C.A.,  
Auditor.

OPERATING ACCOUNT  
SASKATOON

From 1st January to 31st December, 1931.

| GENERATION   |             | Debit        | Credit       |
|--|-------------|--------------|--------------|
| To Superintendence .....                                   | \$ 4,380.00 |              |              |
| Boiler Labor .....   | 16,139.74   |              |              |
| Engine Labor .....   | 26,840.71   |              |              |
| Miscellaneous Labor .....                                  | 11,601.87   |              |              |
| Workmen's Compensation Insurance .....                     | 3,184.24    |              |              |
| Fuel (Less Stock on Hand) .....                            | 163,069.47  |              |              |
| Water Purchased .....                                      | 748.33      |              |              |
| Lubricants .....   | 635.33      |              |              |
| Production Supplies .....                                  | 993.97      |              |              |
| Station Expenses .....                                     | 1,221.31    |              |              |
| Removal of Ash .....                                       | 9,480.40    |              |              |
| Maintenance of Station Buildings .....                     | 4,252.58    |              |              |
| Maintenance of Furnaces and Boilers .....                  | 7,996.92    |              |              |
| Maintenance of Boiler Apparatus .....                      | 6,551.22    |              |              |
| Maintenance of Piping .....                                | 2,565.15    |              |              |
| Maintenance of Steam Generating Units .....                | 1,703.03    |              |              |
| Maintenance of Electrical Equipment .....                  | 3,067.41    |              |              |
| Maintenance of Miscellaneous Equipment .....               | 1,256.24    |              |              |
|  |             | \$265,687.9  |              |
| GENERAL  |             |              |              |
| To Insurance .....   | \$ 1,275.63 |              |              |
| Printing and Stationery .....                              | 300.00      |              |              |
| Audit Fees .....   | 500.00      |              |              |
| Contingency Charge .....                                   | 23,413.51   |              |              |
| Interest on Capital Advances (New Plant) .....             | 92,808.14   |              |              |
| Interest and Sinking Fund Charges (Old Plant) .....        | 63,025.25   |              |              |
| Sinking Fund Charges on Capital Advances (New Plant) ..... | 94,589.48   |              |              |
|  |             | 275,912.01   |              |
| By Light and Power Sales (City) .....                      |             |              | \$510,595.63 |
| Light and Power Sales to Transmission Line .....           |             |              | 30,173.90    |
| Miscellaneous Revenue .....                                |             |              | 830.40       |
|  |             | \$541,599.93 | \$541,599.93 |

OPERATING ACCOUNT  
SWIFT CURRENT

From 1st January to 31st December, 1931.

| GENERATION                                       |             | Debit       | Credit       |
|--|-------------|-------------|--------------|
| To Superintendence and Labor .....               | \$12,683.00 |             |              |
| Workmen's Compensation Insurance .....           | 619.16      |             |              |
| Fuel Oil (Less Stock on Hand) .....              | 17,577.68   |             |              |
| Miscellaneous Supplies and Expenses .....        | 3,792.85    |             |              |
| Maintenance of Station Buildings .....           | 1,597.98    |             |              |
| Maintenance of Engines .....                     | 2,530.58    |             |              |
| Maintenance of Electrical Equipment .....        | 631.04      |             |              |
| Maintenance of Miscellaneous Equipment .....     | 802.87      |             |              |
|  |             | \$40,235.16 |              |
| GENERAL  |             |             |              |
| To Insurance .....                               | \$ 1,861.40 |             |              |
| Administration Expenses and Audit Fees .....     | 2,400.00    |             |              |
| Contingency Charge .....                         | 1,604.75    |             |              |
| Interest on Capital Advances .....               | 15,312.40   |             |              |
| Sinking Fund Charge on Capital Advances .....    | 4,716.35    |             |              |
|  |             | 25,894.90   |              |
| By Light and Power Sales to City .....           |             |             | \$ 59,509.22 |
| Light and Power Sales to Transmission Line ..... |             |             | 6,620.84     |
|  |             | \$66,130.06 | \$66,130.06  |

OPERATING ACCOUNT  
NORTH BATTLEFORD

From 1st January to 31st December, 1931.

| GENERATION  | Debit               | Credit              |
|---|---------------------|---------------------|
| To Superintendence and Labor.....                                   | \$19,636.63         |                     |
| Workmen's Compensation Insurance.....                               | 956.00              |                     |
| Fuel ( <i>Less</i> Stock on Hand).....                              | 58,338.42           |                     |
| Water Purchased.....  | 1,374.09            |                     |
| Miscellaneous Supplies and Expenses.....                            | 2,118.78            |                     |
| Maintenance of Station Buildings.....                               | 63.67               |                     |
| Maintenance of Steam Equipment.....                                 | 3,480.39            |                     |
| Maintenance of Electrical Equipment.....                            | 67.79               |                     |
| Maintenance of Miscellaneous Equip-<br>ment.....                    | 15.80               |                     |
|   | <u>\$86,051.57</u>  |                     |
| GENERAL   |                     |                     |
| To Insurance.....   | \$2,322.03          |                     |
| Administration Expenses and Audit<br>Fees.....                      | 2,400.00            |                     |
| Contingency Charge—Generation and<br>Steam Heating Equipment.....   | 1,539.45            |                     |
| Interest on Capital Advances.....                                   | 4,853.54            |                     |
| Sinking Fund Charge on Capital Ad-<br>vances.....                   | 1,554.12            |                     |
| Interest, Sinking Fund and Principal<br>Payments on Debentures..... | 8,737.71            |                     |
|   | <u>21,406.85</u>    |                     |
| By Light and Power Sales.....                                       |                     | \$107,458.42        |
|   | <u>\$107,458.42</u> | <u>\$107,458.42</u> |

OPERATING ACCOUNT

WYNYARD SYSTEM (also page 32)

From 1st January to 31st December, 1931.

| GENERATION   | Debit              | Credit             |
|--|--------------------|--------------------|
| WYNYARD GENERATION COSTS   |                    |                    |
| To Superintendence and Labor.....                                      | \$5,227.08         |                    |
| Workmen's Compensation Insurance.....                                  | 189.77             |                    |
| Fuel Oil ( <i>Less</i> Stock on Hand).....                             | 5,451.27           |                    |
| Miscellaneous Supplies and Expenses.....                               | 1,608.22           |                    |
| Maintenance of Power Plant.....  | 275.48             |                    |
| Insurance.....   | 407.76             |                    |
| Contingency Charge—Generation.....                                     | 849.40             |                    |
| Interest on Capital Advances—Genera-<br>tion.....                      | 3,022.13           |                    |
| Interest on Debentures Assumed—<br>Generation.....                     | 800.35             |                    |
|  | <u>\$17,831.46</u> |                    |
| TRANSMISSION AND DISTRIBUTION  |                    |                    |
| To Transmission, Operation and Mainte-<br>nance.....                   | \$ 940.56          |                    |
| Distribution, Operation and Mainte-<br>nance (Labor and Expenses)..... | 1,742.59           |                    |
| Workmen's Compensation Insurance.....                                  | 65.11              |                    |
| General and Miscellaneous Expenses.....                                | 125.51             |                    |
| Contingency Charge—Transmission.....                                   | 1,375.01           |                    |
| Interest on Capital Advances—Trans-<br>mission.....                    | 3,684.20           |                    |
|  | <u>\$ 7,932.98</u> |                    |
| GENERAL  |                    |                    |
| To Administration Expenses.....  | \$1,034.50         |                    |
| Audit Fees.....  | 134.43             |                    |
| Reserve for Bad and Doubtful Ac-<br>counts.....                        | 167.80             |                    |
|  | <u>1,336.73</u>    |                    |
| By Costs Distributed:  |                    |                    |
| Elfros.....  |                    | \$ 2,273.79        |
| Foam Lake.....   |                    | 4,861.95           |
| Leslie.....  |                    | 1,151.80           |
| Mozart.....  |                    | 588.09             |
| Wadena.....  |                    | 7,260.40           |
| Wynyard.....   |                    | 10,794.40          |
| Wynyard System Rural.....  |                    | 170.74             |
|  | <u>\$27,101.17</u> | <u>\$27,101.17</u> |

## OPERATING ACCOUNT

## SWIFT CURRENT SYSTEM (also page 29)

From 1st January to 31st December, 1931

| GENERATION   |             | Debit              | Credit             |
|--|-------------|--------------------|--------------------|
| LEADER GENERATION COSTS  |             |                    |                    |
| To Superintendence and Labor.....                                      | \$2,756.66  |                    |                    |
| Workmen's Compensation Insurance.....                                  | 109.92      |                    |                    |
| Fuel Oil ( <i>Less</i> Stock on Hand).....                             | 2,697.17    |                    |                    |
| Miscellaneous Supplies and Expenses.....                               | 1,795.73    |                    |                    |
| Maintenance of Power Plant.....  | 159.84      |                    |                    |
| Insurance.....   | 417.25      |                    |                    |
| Contingency Charge—Generation.....                                     | 760.97      |                    |                    |
| Interest on Capital Advances—Genera-<br>tion.....                      | 2,652.50    |                    |                    |
|  |             | \$11,350.04        |                    |
| To Power Purchased at Swift Current.....                               |             | 6,620.84           |                    |
| TRANSMISSION AND DISTRIBUTION  |             |                    |                    |
| To Transmission, Operation and Mainte-<br>nance.....                   | \$ 2,357.14 |                    |                    |
| Distribution, Operation and Mainte-<br>nance (Labor and Expenses)..... | 3,142.83    |                    |                    |
| Workmen's Compensation Insurance.....                                  | 131.97      |                    |                    |
| General and Miscellaneous Expenses.....                                | 508.68      |                    |                    |
| Contingency Charge—Transmission.....                                   | 2,581.16    |                    |                    |
| Interest on Capital Advances—Trans-<br>mission.....                    | 7,393.19    |                    |                    |
|  |             | 16,114.97          |                    |
| GENERAL  |             |                    |                    |
| To Administration Expenses.....  | \$1,394.25  |                    |                    |
| Audit Fees.....  | 167.22      |                    |                    |
| Provision for Bad and Doubtful Ac-<br>counts.....                      | 456.75      |                    |                    |
|  |             | 2,018.22           |                    |
| By Costs Distributed:  |             |                    |                    |
| Abbey.....   |             |                    | \$ 3,068.85        |
| Battrum.....   |             |                    | 368.26             |
| Cabri.....   |             |                    | 7,126.94           |
| Lancer.....  |             |                    | 1,816.03           |
| Leader.....  |             |                    | 8,228.12           |
| Lemsford.....  |             |                    | 653.48             |
| Pennant.....   |             |                    | 1,581.36           |
| Portreeve.....   |             |                    | 989.25             |
| Prelate.....   |             |                    | 5,708.05           |
| Sceptre.....   |             |                    | 3,447.94           |
| Shackleton.....  |             |                    | 1,036.19           |
| Success.....   |             |                    | 855.67             |
| Webb.....  |             |                    | 1,184.21           |
| Rural Distribution.....  |             |                    | 39.72              |
|  |             | <u>\$36,104.07</u> | <u>\$36,104.07</u> |

## OPERATING ACCOUNT

## TISDALE SYSTEM (also page 32)

From 1st January to 31st December, 1931.

| GENERATION  |            | Debit        | Credit |
|---|------------|--------------|--------|
| TISDALE GENERATION COSTS                          |            |              |        |
| To Superintendence and Labor.....                 | \$4,489.05 |              |        |
| Workmen's Compensation Insurance.....             | 196.30     |              |        |
| Fuel Oil ( <i>Less</i> Stock on Hand).....        | 4,500.39   |              |        |
| Miscellaneous Supplies and Expenses.....          | 2,519.23   |              |        |
| Maintenance of Power Plant.....                   | 624.04     |              |        |
| Insurance.....                                    | 419.18     |              |        |
| Contingency Charge—Generation.....                | 438.31     |              |        |
| Interest on Capital Advances—Genera-<br>tion..... | 1,788.42   |              |        |
|   |            | \$14,974.92  |        |
| Carried Forward.....                              |            | \$ 14,974.92 |        |

|   |           | Debit              | Credit             |
|---|-----------|--------------------|--------------------|
| Brought Forward.....  |           | \$ 14,974.92       |                    |
| TRANSMISSION AND DISTRIBUTION                                     |           |                    |                    |
| To Transmission, Operation and Maintenance.....                   | \$ 371.98 |                    |                    |
| Distribution, Operation and Maintenance (Labor and Expenses)..... | 1,320.44  |                    |                    |
| Workmen's Compensation Insurance.....                             | 41.57     |                    |                    |
| General and Miscellaneous Expenses.....                           | 451.30    |                    |                    |
| Contingency Charge—Transmission.....                              | 1,088.26  |                    |                    |
| Interest on Capital Advances—Transmission.....                    | 2,847.64  |                    |                    |
|   |           | 6,121.19           |                    |
| GENERAL   |           |                    |                    |
| To Administration Expenses.....                                   | \$ 830.50 |                    |                    |
| Audit Fees.....   | 102.96    |                    |                    |
| Reserve for Bad and Doubtful Accounts.....                        | 137.25    |                    |                    |
|   |           | 1,070.71           |                    |
| By Costs Distributed:   |           |                    |                    |
| Armley.....   |           |                    | 201.72             |
| Codette.....  |           |                    | 1,780.00           |
| Nipawin.....  |           |                    | 4,807.98           |
| Pontrilas.....  |           |                    | 365.75             |
| Ridgedale.....  |           |                    | 1,773.35           |
| Tisdale.....  |           |                    | 13,238.02          |
|   |           | <u>\$22,166.82</u> | <u>\$22,166.82</u> |

## OPERATING ACCOUNT

## SASKATOON-MOOSE JAW SYSTEM (also page 30)

From 1st January to 31st December, 1931.

| GENERATION  |             | Debit        | Credit |
|---|-------------|--------------|--------|
| HUMBOLDT GENERATION COSTS   |             |              |        |
| To Superintendence and Labor.....                                 | \$1,892.72  |              |        |
| Workmen's Compensation Insurance.....                             | 77.73       |              |        |
| Fuel Oil (Less Stock on Hand).....                                | 1,360.23    |              |        |
| Water Purchased.....  | 24.62       |              |        |
| Miscellaneous Supplies and Expenses.....                          | 1,138.68    |              |        |
| Maintenance of Station Buildings.....                             | 14.30       |              |        |
| Maintenance of Engines.....                                       | 74.85       |              |        |
| Maintenance of Electrical Equipment.....                          | 2.20        |              |        |
| Insurance.....  | 433.74      |              |        |
| Contingency Charge—Generation.....                                | 170.54      |              |        |
| Interest on Capital Advances—Generation.....                      | 5,079.85    |              |        |
|   |             | \$ 10,269.46 |        |
| SHELLBROOK GENERATION COSTS                                       |             |              |        |
| To Superintendence and Labor.....                                 | \$ 641.55   |              |        |
| Workmen's Compensation Insurance.....                             | 29.65       |              |        |
| Fuel Oil (Less Stock on Hand).....                                | 285.99      |              |        |
| Miscellaneous Supplies and Expenses.....                          | 301.89      |              |        |
| Maintenance of Power Plant.....                                   | 56.64       |              |        |
| Insurance.....  | 119.56      |              |        |
| Contingency Charge—Generation.....                                | 380.81      |              |        |
| Interest on Capital Advances—Generation.....                      | 1,399.94    |              |        |
|   |             | 3,216.03     |        |
| To Power Purchased at Saskatoon, Moose Jaw and Rosetown.....      |             | 46,727.50    |        |
| TRANSMISSION AND DISTRIBUTION                                     |             |              |        |
| To Transmission, Operation and Maintenance.....                   | \$19,868.52 |              |        |
| Distribution, Operation and Maintenance (Labor and Expenses)..... | 12,916.33   |              |        |
| Workmen's Compensation Insurance.....                             | 844.28      |              |        |
| General and Miscellaneous Expenses.....                           | 4,773.25    |              |        |
| Contingency Charge—Transmission.....                              | 17,524.06   |              |        |
| Interest on Capital Advances—Transmission.....                    | 49,163.63   |              |        |
|   |             | 105,090.07   |        |
| Carried Forward.....  |             | \$165,303.06 |        |

|   | Debit               | Credit              |
|---|---------------------|---------------------|
| Brought Forward.....                              | \$165,303.06        |                     |
| GENERAL   |                     |                     |
| To Administration Expenses.....                   | 5,959.00            |                     |
| Audit Fees.....                                   | 751.63              |                     |
| Provision for Bad and Doubtful Ac-<br>counts..... | 926.60              |                     |
|   |                     | 7,637.23            |
| BY COSTS DISTRIBUTED:                             |                     |                     |
| Aberdeen.....                                     |                     | \$ 2,196.34         |
| Blaine Lake.....                                  |                     | 4,807.74            |
| Borden.....                                       |                     | 2,559.52            |
| Bounty.....                                       |                     | 1,400.82            |
| Broderick.....                                    |                     | 1,054.94            |
| Brownlee.....                                     |                     | 1,521.87            |
| Bruno.....  |                     | 4,600.21            |
| Carmel.....                                       |                     | 501.53              |
| Caron.....  |                     | 2,749.75            |
| Central Butte.....                                |                     | 3,164.81            |
| Conquest.....                                     |                     | 2,888.10            |
| Cudworth.....                                     |                     | 3,873.86            |
| Dalmeny.....                                      |                     | 605.29              |
| Delisle.....                                      |                     | 3,752.81            |
| Duck Lake.....                                    |                     | 3,182.10            |
| Dundurn.....                                      |                     | 1,677.52            |
| Edenburg.....                                     |                     | 138.35              |
| Elbow.....  |                     | 2,075.28            |
| Eyebrow.....                                      |                     | 2,092.58            |
| Glenside.....                                     |                     | 830.11              |
| Hague.....  |                     | 1,781.29            |
| Hanley.....                                       |                     | 3,960.33            |
| Harris.....                                       |                     | 2,317.40            |
| Hawarden.....                                     |                     | 2,455.75            |
| Hepburn.....                                      |                     | 1,227.88            |
| Humboldt.....                                     |                     | 31,405.96           |
| Keeler.....                                       |                     | 1,227.88            |
| Kenaston.....                                     |                     | 1,314.35            |
| Laird.....  |                     | 1,504.58            |
| Langham.....                                      |                     | 3,649.04            |
| Laura.....  |                     | 1,193.29            |
| Lawson.....                                       |                     | 951.17              |
| Leask.....  |                     | 2,127.17            |
| Loreburn.....                                     |                     | 1,625.64            |
| Marcelin.....                                     |                     | 2,248.22            |
| Marquis.....                                      |                     | 1,331.64            |
| Mawer.....  |                     | 466.94              |
| Milden.....                                       |                     | 2,939.99            |
| Mortlach.....                                     |                     | 2,490.34            |
| Outlook.....                                      |                     | 8,231.96            |
| Parkside.....                                     |                     | 1,262.46            |
| Prudhomme.....                                    |                     | 1,435.40            |
| Radisson.....                                     |                     | 4,098.68            |
| Riverhurst.....                                   |                     | 3,268.57            |
| Rosthern.....                                     |                     | 9,148.54            |
| Shellbrook.....                                   |                     | 4,859.62            |
| Sovereign.....                                    |                     | 1,885.05            |
| Strongfield.....                                  |                     | 985.76              |
| Tessier.....                                      |                     | 1,279.76            |
| Tugaske.....                                      |                     | 2,023.40            |
| Tuxford.....                                      |                     | 1,867.76            |
| Vanscoy.....                                      |                     | 760.94              |
| Vonda.....  |                     | 3,441.51            |
| Wakaw.....  |                     | 4,997.97            |
| Waldheim.....                                     |                     | 1,694.81            |
| Warman.....                                       |                     | 657.17              |
| Zealandia.....                                    |                     | 1,089.52            |
| Rural Distribution and Sundry Ac-<br>counts.....  |                     | 8,059.02            |
|   | <u>\$172,940.29</u> | <u>\$172,940.29</u> |



## OPERATING ACCOUNT

## NOKOMIS SYSTEM (also page 29)

From 1st January to 31st December, 1931.

| GENERATION  | Debit              | Credit             |
|---|--------------------|--------------------|
| NOKOMIS GENERATION COSTS  |                    |                    |
| To Superintendence and Labor .....                                      | \$1,650.60         |                    |
| Workmen's Compensation Insurance .....                                  | 72.23              |                    |
| Fuel Oil ( <i>Less</i> Stock on Hand) .....                             | 2,720.09           |                    |
| Miscellaneous Supplies and Expenses .....                               | 554.11             |                    |
| Maintenance of Power Plant .....  | 67.35              |                    |
| Insurance .....   | 132.92             |                    |
| Contingency Charge—Generation .....                                     | 335.99             |                    |
| Interest on Capital Advances—Genera-<br>tion .....                      | 1,561.51           |                    |
|   |                    | \$ 7,094.80        |
| WATROUS GENERATION COSTS  |                    |                    |
| To Superintendence and Labor .....                                      | \$ 66.80           |                    |
| Workmen's Compensation Insurance .....                                  | 3.47               |                    |
| Fuel Oil ( <i>Less</i> Stock on Hand) .....                             | 148.25             |                    |
| Miscellaneous Supplies and Expenses .....                               | 91.75              |                    |
| Maintenance of Power Plant .....  | 5.30               |                    |
| Insurance .....   | 24.08              |                    |
| Contingency Charge—Generation .....                                     | 170.48             |                    |
| Interest on Capital Advances—Genera-<br>tion .....                      | 792.28             |                    |
|   |                    | 1,302.41           |
| To Power Purchased at Bulyea .....                                      |                    | 453.98             |
| TRANSMISSION AND DISTRIBUTION   |                    |                    |
| To Transmission, Operation and Mainte-<br>nance .....                   | \$1,128.10         |                    |
| Distribution, Operation and Mainte-<br>nance (Labor and Expenses) ..... | 2,168.18           |                    |
| Workmen's Compensation Insurance .....                                  | 78.49              |                    |
| General and Miscellaneous Expenses .....                                | 24.06              |                    |
| Contingency Charge—Transmission .....                                   | 1,556.97           |                    |
| Interest on Capital Advances—Trans-<br>mission .....                    | 4,083.28           |                    |
|   |                    | 9,039.08           |
| GENERAL   |                    |                    |
| To Administration Expenses .....  | \$ 970.25          |                    |
| Audit Fees .....  | 62.49              |                    |
| Reserve for Bad and Doubtful Ac-<br>counts .....                        | 127.85             |                    |
|   |                    | 1,160.59           |
| By Costs Distributed:   |                    |                    |
| Duval .....   |                    | \$ 377.21          |
| Govan .....   |                    | 1,703.15           |
| Imperial .....  |                    | 1,722.20           |
| Manitou Beach .....   |                    | 727.74             |
| Nokomis .....   |                    | 1,714.58           |
| Punniehy .....  |                    | 967.78             |
| Quinton .....   |                    | 190.51             |
| Raymore .....   |                    | 935.40             |
| Semans .....  |                    | 1,413.57           |
| Simpson .....   |                    | 857.29             |
| Strasbourg .....  |                    | 1,661.23           |
| Watrous .....   |                    | 5,419.97           |
| Young .....   |                    | 1,360.23           |
|   | <u>\$19,050.86</u> | <u>\$19,050.86</u> |

## OPERATING ACCOUNT

## HERBERT SYSTEM

From 1st February to 31st December, 1931.

|   | Debit             | Credit            |
|---|-------------------|-------------------|
| GENERATION  |                   |                   |
| To Power Purchased at Herbert.....                                | \$3,224.48        |                   |
| TRANSMISSION AND DISTRIBUTION                                     |                   |                   |
| To Transmission, Operation and Maintenance.....                   | \$ 44.34          |                   |
| Distribution, Operation and Maintenance (Labor and Expenses)..... | 423.83            |                   |
| Workmen's Compensation Insurance.....                             | 1.75              |                   |
| General and Miscellaneous Expenses.....                           | 18.24             |                   |
| Contingency Charge—Transmission.....                              | 284.87            |                   |
| Interest on Capital Advances—Transmission.....                    | 849.36            |                   |
|   | 1,622.39          |                   |
| GENERAL   |                   |                   |
| To Administration Expenses.....                                   | \$167.00          |                   |
| Audit Fees.....   | 20.54             |                   |
| Reserve for Bad and Doubtful Accounts.....                        | 25.80             |                   |
|   | 213.34            |                   |
| By Costs Distributed:   |                   |                   |
| Morse.....  |                   | \$5,060.21        |
|   | <u>\$5,060.21</u> | <u>\$5,060.21</u> |

## OPERATING ACCOUNT

## MORSE

From 1st January to 31st December, 1931.

|   | Debit             | Credit            |
|---|-------------------|-------------------|
| To Generation, Transmission and Distribution Costs..... | \$5,060.21        |                   |
| Distribution, Operation and Maintenance.....            | 33.90             |                   |
| Meter Reading and Collecting.....                       | 22.25             |                   |
| Insurance.....  | 11.31             |                   |
| Contingency Charge—Distribution.....                    | 63.20             |                   |
| Interest on Capital Advances—Distribution.....          | 254.46            |                   |
| Interest on Debentures Assumed—Distribution.....        | 334.81            |                   |
| By Light and Power Sales.....                           |                   | \$5,161.27        |
| Reconnection Fees.....                                  |                   | 1.00              |
| Loss for Period.....                                    |                   | 617.87            |
|   | <u>\$5,780.14</u> | <u>\$5,780.14</u> |

## OPERATING ACCOUNT

## CARNDUFF SYSTEM (also page 34)

From 9th January to 31st December, 1931.

|   | Debit             | Credit            |
|---|-------------------|-------------------|
| GENERATION  |                   |                   |
| To Power Purchased at Carnduff.....                               | \$2,206.25        |                   |
| TRANSMISSION AND DISTRIBUTION                                     |                   |                   |
| To Transmission, Operation and Maintenance.....                   | \$ 71.45          |                   |
| Distribution, Operation and Maintenance (Labor and Expenses)..... | 588.05            |                   |
| Workmen's Compensation Insurance.....                             | .26               |                   |
| General and Miscellaneous Expenses.....                           | 12.79             |                   |
| Contingency Charge—Transmission.....                              | 381.68            |                   |
| Interest on Capital Advances—Transmission.....                    | 1,142.02          |                   |
|   | 2,196.25          |                   |
| GENERAL   |                   |                   |
| To Administration Expenses.....                                   | \$126.00          |                   |
| Audit Fees.....   | 15.36             |                   |
| Reserve for Bad and Doubtful Accounts.....                        | 19.47             |                   |
|   | 160.83            |                   |
| By Costs Distributed:   |                   |                   |
| Carievale.....  |                   | \$1,736.35        |
| Gainsborough.....   |                   | 2,671.83          |
| Carnduff System Rural Distribution.....                           |                   | 155.15            |
|   | <u>\$4,563.33</u> | <u>\$4,563.33</u> |

## OPERATING ACCOUNT

## SALTCOATS SYSTEM (also page 34)

From 5th February to 31st December, 1931.

| GENERATION  | Debit             | Credit            |
|---|-------------------|-------------------|
| To Power Purchased at Saltecoats.....                             | \$2,613.62        |                   |
| TRANSMISSION AND DISTRIBUTION                                     |                   |                   |
| To Transmission, Operation and Maintenance.....                   | \$ 186.07         |                   |
| Distribution, Operation and Maintenance (Labor and Expenses)..... | 623.88            |                   |
| Workmen's Compensation Insurance.....                             | 4.14              |                   |
| General and Miscellaneous Expenses.....                           | 17.61             |                   |
| Contingency Charge—Transmission.....                              | 684.35            |                   |
| Interest on Capital Advances—Transmission.....                    | 2,046.60          |                   |
|   | 3,562.65          |                   |
| GENERAL   |                   |                   |
| To Administration Expenses.....                                   | \$ 217.25         |                   |
| Audit Fees.....   | 24.82             |                   |
| Reserve for Bad and Doubtful Accounts.....                        | 32.75             |                   |
|   | 274.82            |                   |
| By Costs Distributed:   |                   |                   |
| Bredenbury.....   |                   | \$2,593.34        |
| Churchbridge.....   |                   | 728.97            |
| Langenburg.....   |                   | 3,128.78          |
|   | <u>\$6,451.09</u> | <u>\$6,451.09</u> |

## OPERATING ACCOUNT

## MACKLIN SYSTEM (also page 34)

From 20th January to 31st December, 1931.

| GENERATION  | Debit             | Credit            |
|---|-------------------|-------------------|
| To Power Purchased at Macklin.....                                | \$3,428.85        |                   |
| TRANSMISSION AND DISTRIBUTION                                     |                   |                   |
| To Transmission, Operation and Maintenance.....                   | \$1,256.83        |                   |
| Distribution, Operation and Maintenance (Labor and Expenses)..... | 794.09            |                   |
| Workmen's Compensation Insurance.....                             | 51.30             |                   |
| General and Miscellaneous Expenses.....                           | 386.84            |                   |
| Contingency Charge—Transmission.....                              | 925.92            |                   |
| Interest on Capital Advances—Transmission.....                    | 2,707.44          |                   |
|   | 6,122.42          |                   |
| GENERAL   |                   |                   |
| To Administration Expenses.....                                   | \$ 276.00         |                   |
| Audit Fees.....   | 33.24             |                   |
| Reserve for Bad and Doubtful Accounts.....                        | 43.10             |                   |
|   | 352.34            |                   |
| By Costs Distributed:   |                   |                   |
| Denzil.....   |                   | \$1,475.64        |
| Luseland.....   |                   | 5,627.23          |
| Primate.....  |                   | 517.96            |
| Salvador.....   |                   | 2,092.63          |
| Macklin System Rural Distribution.....                            |                   | 190.15            |
|   | <u>\$9,903.61</u> | <u>\$9,903.61</u> |

| OPERATING ACCOUNT  |                   |                   |
|--|-------------------|-------------------|
| MOSSBANK SYSTEM (also page 33)                                     |                   |                   |
| From 1st January to 1st December, 1931.                            |                   |                   |
|  | Debit             | Credit            |
| GENERATION   |                   |                   |
| To Power Purchased at Congress .....                               | \$1,861.45        |                   |
| TRANSMISSION AND DISTRIBUTION                                      |                   |                   |
| To Transmission, Operation and Maintenance .....                   | \$ 189.79         |                   |
| Distribution, Operation and Maintenance (Labor and Expenses) ..... | 858.38            |                   |
| Workmen's Compensation Insurance .....                             | 6.00              |                   |
| General and Miscellaneous Expenses .....                           | 23.43             |                   |
| Contingency Charge—Transmission .....                              | 679.68            |                   |
| Interest on Capital Advances—Transmission .....                    | 2,005.79          |                   |
|  | 3,763.07          |                   |
| GENERAL  |                   |                   |
| To Administration Expenses .....                                   | \$ 190.25         |                   |
| Audit Fees .....   | 24.37             |                   |
| Reserve for Bad and Doubtful Accounts .....                        | 29.13             |                   |
|  | 243.75            |                   |
| By Costs Distributed:  |                   |                   |
| Congress .....   |                   | \$ 629.67         |
| Mossbank .....   |                   | 4,376.55          |
| Vantage .....  |                   | 862.05            |
|  | <u>\$5,868.27</u> | <u>\$5,868.27</u> |

| OPERATING ACCOUNT  |                   |                   |
|--|-------------------|-------------------|
| QU'APPELLE SYSTEM (also page 33)                                   |                   |                   |
| From 1st January to 31st December, 1931.                           |                   |                   |
|  | Debit             | Credit            |
| GENERATION   |                   |                   |
| To Power Purchased at Qu'Appelle .....                             | \$2,041.08        |                   |
| TRANSMISSION AND DISTRIBUTION                                      |                   |                   |
| To Transmission, Operation and Maintenance .....                   | \$ 27.79          |                   |
| Distribution, Operation and Maintenance (Labor and Expenses) ..... | 1,213.68          |                   |
| General and Miscellaneous Expenses .....                           | 23.54             |                   |
| Contingency Charge—Transmission .....                              | 1,074.20          |                   |
| Interest on Capital Advances—Transmission .....                    | 3,245.52          |                   |
|  | 5,584.73          |                   |
| GENERAL  |                   |                   |
| To Administration Expenses .....                                   | \$ 172.25         |                   |
| Audit Fees .....   | 23.19             |                   |
| Reserve for Bad and Doubtful Accounts .....                        | 27.00             |                   |
|  | 222.44            |                   |
| By Costs Distributed:  |                   |                   |
| Kendal .....   |                   | \$ 833.48         |
| Montmartre .....   |                   | 2,817.52          |
| Odessa .....   |                   | 1,635.58          |
| Vibank .....   |                   | 2,534.20          |
| Qu'Appelle System Rural Distribution .....                         |                   | 27.47             |
|  | <u>\$7,848.25</u> | <u>\$7,848.25</u> |

| OPERATING ACCOUNT                         |             |        |
|---|-------------|--------|
| UNITY                                     |             |        |
| From 1st January to 31st December, 1931   |             |        |
|   | Debit       | Credit |
| GENERATION                                |             |        |
| To Superintendence and Labor .....        | \$3,890.76  |        |
| Workmen's Compensation Insurance .....    | 168.19      |        |
| Fuel Oil (Less Stock on Hand) .....       | 3,132.04    |        |
| Miscellaneous Supplies and Expenses ..... | 1,399.75    |        |
| Maintenance of Power Plant .....          | 767.33      |        |
|   | \$ 9,358.07 |        |
| Carried Forward .....                     | \$ 9,358.07 |        |

|  |                       | Debit              | Credit             |
|--|-----------------------|--------------------|--------------------|
|  | Brought Forward ..... | \$ 9,358.07        |                    |
| DISTRIBUTION                                     |                       |                    |                    |
| To Distribution, Operation and Maintenance ..... | 287.77                |                    |                    |
| Street Lights, Operation and Maintenance .....   | 55.34                 | 343.11             |                    |
| GENERAL  |                       |                    |                    |
| To Meter Reading, etc. ....                      | 145.64                |                    |                    |
| Insurance .....                                  | 695.12                |                    |                    |
| Reserve for Bad and Doubtful Accounts .....      | 80.15                 |                    |                    |
| Audit Fees .....                                 | 62.64                 |                    |                    |
| Administration Expenses .....                    | 512.25                |                    |                    |
| Contingency Charge .....                         | 115.56                |                    |                    |
| Interest on Capital Advances .....               | 667.96                |                    |                    |
| Interest on Debentures Assumed .....             | 3,056.59              | 5,335.91           |                    |
| By Light and Power Sales .....                   |                       |                    | \$15,967.77        |
| Miscellaneous Revenue .....                      |                       |                    | 59.32              |
| Profit for Period .....                          |                       | 990.00             |                    |
|  |                       | <u>\$16,027.09</u> | <u>\$16,027.09</u> |

OPERATING ACCOUNT  
MAPLE CREEK

From 15th April to 31st December, 1931

|  |            | Debit              | Credit             |
|--|------------|--------------------|--------------------|
| GENERATION                                       |            |                    |                    |
| To Superintendence and Labor .....               | \$3,272.68 |                    |                    |
| Workmen's Compensation Insurance .....           | 145.34     |                    |                    |
| Fuel Oil (Less Stock on Hand) .....              | 5,051.20   |                    |                    |
| Miscellaneous Supplies and Expenses .....        | 1,298.69   |                    |                    |
| Maintenance of Power Plant .....                 | 244.23     | \$10,012.14        |                    |
| DISTRIBUTION                                     |            |                    |                    |
| To Distribution, Operation and Maintenance ..... | 300.21     |                    |                    |
| Street Lights, Operation and Maintenance .....   | 7.10       | 307.31             |                    |
| GENERAL  |            |                    |                    |
| To Meter Reading, etc. ....                      | 169.46     |                    |                    |
| Insurance .....                                  | 236.15     |                    |                    |
| Reserve for Bad and Doubtful Accounts .....      | 66.50      |                    |                    |
| Audit Fees .....                                 | 45.50      |                    |                    |
| Administration Expenses .....                    | 423.50     |                    |                    |
| Contingency Charge .....                         | 294.58     |                    |                    |
| Interest on Capital Advances .....               | 962.26     | 2,197.95           |                    |
| By Light and Power Sales .....                   |            |                    | \$12,856.10        |
| Miscellaneous Revenue .....                      |            |                    | 440.65             |
| Profit for Period .....                          |            | 779.35             |                    |
|  |            | <u>\$13,296.75</u> | <u>\$13,296.75</u> |

OPERATING ACCOUNT  
LANIGAN

From 1st September to 31st December, 1931.

| GENERATION                                      |          | Debit             | Credit            |
|---|----------|-------------------|-------------------|
| To Superintendence and Labor.....               | \$931.05 |                   |                   |
| Workmen's Compensation Insurance.....           | 40.64    |                   |                   |
| Fuel Oil ( <i>Less</i> Stock on Hand).....      | 508.22   |                   |                   |
| Miscellaneous Supplies and Expenses.....        | 312.27   |                   |                   |
| Maintenance of Power Plant.....                 | 181.96   |                   |                   |
|   |          | \$1,974.14        |                   |
| <b>DISTRIBUTION</b>                             |          |                   |                   |
| To Distribution, Operation and Maintenance..... | \$ 32.81 |                   |                   |
| Street Lights, Operation and Maintenance.....   | 12.04    |                   |                   |
|   |          | 44.85             |                   |
| <b>GENERAL</b>                                  |          |                   |                   |
| To Meter Reading, etc.....                      | \$ 29.11 |                   |                   |
| Insurance.....                                  | 24.38    |                   |                   |
| Reserve for Bad and Doubtful Accounts.....      | 12.00    |                   |                   |
| Audit Fees.....                                 | 5.76     |                   |                   |
| Administration Expenses.....                    | 114.50   |                   |                   |
| Contingency Charge.....                         | 25.02    |                   |                   |
| Interest on Capital Advances.....               | 81.75    |                   |                   |
| Interest on Debentures Assumed.....             | 268.00   |                   |                   |
|   |          | 560.52            |                   |
| By Light and Power Sales.....                   |          |                   | 2,386.45          |
| Loss for Period.....                            |          |                   | 193.06            |
|   |          | <u>\$2,579.51</u> | <u>\$2,579.51</u> |

OPERATING ACCOUNT  
WILLOW BUNCH

From 15th August to 31st December, 1931.

| GENERATION                                      |          | Debit             | Credit            |
|---|----------|-------------------|-------------------|
| To Superintendence and Labor.....               | \$973.90 |                   |                   |
| Workmen's Compensation Insurance.....           | 46.92    |                   |                   |
| Fuel Oil ( <i>Less</i> Stock on Hand).....      | 542.75   |                   |                   |
| Miscellaneous Supplies and Expenses.....        | 270.54   |                   |                   |
| Maintenance of Power Plant.....                 | 198.68   |                   |                   |
|   |          | \$2,032.79        |                   |
| <b>DISTRIBUTION</b>                             |          |                   |                   |
| To Distribution, Operation and Maintenance..... | 41.27    |                   |                   |
| Street Lights, Operation and Maintenance.....   | 1.48     |                   |                   |
|   |          | 42.75             |                   |
| <b>GENERAL</b>                                  |          |                   |                   |
| To Meter Reading, etc.....                      | \$ 15.69 |                   |                   |
| Insurance.....                                  | 114.41   |                   |                   |
| Reserve for Bad and Doubtful Accounts.....      | 8.00     |                   |                   |
| Audit Fees.....                                 | 3.10     |                   |                   |
| Administration Expenses.....                    | 62.75    |                   |                   |
| Contingency Charge.....                         | 50.82    |                   |                   |
| Interest on Capital Advances.....               | 166.00   |                   |                   |
|   |          | 420.77            |                   |
| By Light and Power Sales.....                   |          |                   | \$1,593.27        |
| Loss for Period.....                            |          |                   | 903.04            |
|   |          | <u>\$2,496.31</u> | <u>\$2,496.31</u> |

## OPERATING ACCOUNT SWIFT CURRENT SYSTEM

From 1st January to 31st December, 1931.

| Generation<br>Transmission<br>and<br>Distribution | Distribution<br>Operation<br>and<br>Maintenance<br>(Material) | Insur-<br>ance | Contingency<br>Charge<br>Distribution | Interest<br>on<br>Capital<br>Advances | Total<br>Costs | Total<br>Revenue<br>Light and<br>Power Sales<br>Etc. | Profit   | Loss     |
|---|---|----------------|---------------------------------------|---------------------------------------|----------------|--|----------|----------|
| Abbey.....  | \$ 3,068.85   | \$ 23.48       | \$ 65.08                              | \$ 234.33                             | \$ 3,391.74    | \$ 3,515.45  | \$123.71 | \$108.05 |
| Battrum.....                                      | 368.26  | .30            | 35.08                                 | 126.06                                | 529.70         | 421.65   |          | 542.71   |
| Cabri.....  | 7,126.94  | 46.28          | 332.33                                | 1,198.09                              | 8,703.64       | 8,160.93   |          | 50.29    |
| Lancer.....                                       | 1,816.03  | 13.27          | 64.66                                 | 229.01                                | 2,131.59       | 2,081.30   |          |          |
| Leader.....                                       | 8,228.12  | 113.07         | 186.43                                | 671.87                                | 9,199.49       | 9,425.84   | 226.35   |          |
| Lemsford.....                                     | 653.48  | 1.71           | 21.71                                 | 77.99                                 | 754.89         | 748.00   |          | 6.89     |
| Pennant.....                                      | 1,581.36  | 30.72          | 54.96                                 | 197.70                                | 1,864.74       | 1,809.50   |          | 55.24    |
| Portreeve.....                                    | 989.25  | 1.63           | 23.30                                 | 84.40                                 | 1,098.58       | 1,134.45   | 35.87    |          |
| Prelate.....                                      | 5,708.05  | 82.08          | 158.26                                | 564.96                                | 6,513.35       | 6,536.90   | 23.55    |          |
| Sceptre.....                                      | 3,447.94  | 43.56          | 93.16                                 | 332.07                                | 3,916.73       | 3,947.95   | 31.22    |          |
| Shackleton.....                                   | 1,036.19  | 2.61           | 46.99                                 | 168.95                                | 1,254.74       | 1,188.55   |          | 66.19    |
| Success.....                                      | 855.67  | 64.64          | 47.46                                 | 170.36                                | 1,138.13       | 981.75   |          | 156.38   |
| Webb.....   | 1,184.21  | 6.29           | 18.95                                 | 101.88                                | 1,311.33       | 1,356.75   | 45.42    |          |
| Swift Current System Rural<br>Distribution.....   | 39.72   |                | 1.33                                  | 6.12                                  | 47.17          | 43.10  |          | 4.07     |
|   | \$36,104.07   | \$429.64       | \$8.62                                | \$1,149.70                            | \$41,855.82    | \$41,352.12  | \$486.12 | \$989.82 |
|   |   |                |                                       |                                       |                |  |          | \$503.70 |

## Swift Current System—Net Loss

## OPERATING ACCOUNT NOKOMIS SYSTEM

From 1st January to 31st December, 1931.

| Generation<br>Transmission<br>and<br>Distribution | Distribution<br>Operation<br>and<br>Maintenance<br>(Material) | Contingency<br>Charge<br>Distribution | Interest<br>on<br>Capital<br>Advances | Total<br>Costs | Total<br>Revenue<br>Light and<br>Power Sales<br>Etc. | Profit   | Loss       |
|---|---|---------------------------------------|---------------------------------------|----------------|--|----------|------------|
| Duval.....  | \$ 377.21   | \$ 17.11                              | \$ 79.52                              | \$ 498.51      | \$ 427.22  |          | \$ 71.29   |
| Govan.....  | 1,703.15  | 63.47                                 | 294.95                                | 2,072.91       | 1,929.63   |          | 143.28     |
| Imperial.....                                     | 1,722.20  | 66.75                                 | 310.20                                | 2,111.15       | 1,952.66   |          | 158.49     |
| Manitou Beach.....                                | 727.74  | 64.13                                 | 309.52                                | 1,102.36       | 824.65   |          | 277.71     |
| Nokomis.....                                      | 1,714.58  | 35.96                                 | 167.09                                | 1,930.83       | 1,963.08   | \$32.25  |            |
| Punichy.....                                      | 2,555.52  | 124.11                                | 448.26                                | 3,156.13       | 2,963.67   |          | 192.46     |
| Quinton.....                                      | 426.98  | 27.43                                 | 98.94                                 | 554.11         | 512.85   |          | 41.26      |
| Raymore.....                                      | 2,489.35  | 142.18                                | 513.06                                | 3,160.66       | 2,879.41   |          | 281.25     |
| Semans.....                                       | 1,413.57  | 57.90                                 | 268.59                                | 1,750.43       | 1,602.32   |          | 148.11     |
| Simpson.....                                      | 857.29  | 17.08                                 | 79.36                                 | 961.49         | 971.35   | 9.86     |            |
| Strasbourg.....                                   | 1,661.23  | 58.58                                 | 272.21                                | 2,000.77       | 1,881.77   |          | 119.00     |
| Watrous.....                                      | 5,419.97  | 88.24                                 | 409.75                                | 5,945.63       | 6,141.15   | 195.52   |            |
| Young.....  | 1,360.23  | 42.03                                 | 195.30                                | 1,603.06       | 1,540.75   |          | 62.31      |
|   | \$22,429.02   | \$167.30                              | \$804.97                              | \$26,848.04    | \$25,590.51  | \$237.63 | \$1,495.16 |
|   |   |                                       |                                       |                |  |          | \$1,257.53 |

## Nokomis System—Net Loss

OPERATING ACCOUNT  
SASKATOON-MOOSE JAW SYSTEM  
From 1st January to 31st December, 1931

|                    | Generation,<br>Transmission<br>and<br>Distribution<br>Costs | Distribution<br>Operation<br>and<br>Maintenance<br>(Material) | Insurance | Contingency<br>Charge |           | Interest<br>on<br>Capital<br>Advances |           | Interest<br>on<br>Debentures<br>Assumed |          | Total<br>Costs | Total<br>Revenue<br>Light<br>and Power<br>Sales<br>etc. | Profit | Loss      |
|--------------------|---|---|-----------|-----------------------|-----------|---------------------------------------|-----------|---|----------|----------------|---|--------|-----------|
|                    |   |   |           | Distribution          | \$        | Distribution                          | \$        | Distribution                            |          |                |   |        |           |
| Aberdeen.....      | \$ 2,196.34   | \$ 18.47  | \$ 21.96  |                       | \$ 145.59 |                                       | \$ 518.92 |   |          | \$ 2,901.28    | \$ 2,345.15   |        | \$ 556.13 |
| Blaine Lake.....   | 4,807.74  | 54.61   |           |                       | 277.41    |                                       | 989.84    |   |          | 6,129.60       | 5,127.85  |        | 1,001.75  |
| Borden.....        | 2,559.52  | 13.59   |           |                       | 130.45    |                                       | 465.04    |   |          | 3,168.60       | 2,725.73  |        | 442.87    |
| Bounty.....        | 1,400.82  | 2.61  |           |                       | 94.75     |                                       | 336.17    |   |          | 1,834.35       | 1,495.55  |        | 338.80    |
| Broderick.....     | 1,054.94  | 8.41  |           |                       | 48.79     |                                       | 173.94    |   |          | 1,286.08       | 1,117.90  |        | 168.18    |
| Brownlee.....      | 1,521.87  | 12.00   |           |                       | 97.38     |                                       | 344.22    |   |          | 1,975.47       | 1,619.55  |        | 355.92    |
| Bruno.....         | 4,600.21  | 45.28   |           |                       | 307.49    |                                       | 1,088.61  |   |          | 6,041.59       | 4,910.50  |        | 1,131.09  |
| Carnel.....        | 501.53  | .08   |           |                       | 37.76     |                                       | 134.66    |   |          | 674.03         | 542.75  |        | 131.28    |
| Caron.....         | 2,749.75  | 12.44   |           |                       | 104.70    |                                       | 385.94    |   |          | 3,252.83       | 2,924.20  |        | 328.63    |
| Central Butte..... | 3,164.81  | 22.99   |           |                       | 121.42    |                                       | 428.20    |   |          | 3,737.42       | 3,374.41  |        | 363.01    |
| Conquest.....      | 2,888.10  | 25.17   |           |                       | 237.46    |                                       | 849.43    |   |          | 4,000.16       | 3,072.75  |        | 927.41    |
| Cudworth.....      | 3,873.86  | 34.48   |           |                       | 151.43    |                                       | 534.38    |   | \$518.46 | 5,112.61       | 4,125.35  |        | 987.26    |
| Dalmeny.....       | 605.29  | 4.85  |           |                       | 54.29     |                                       | 193.36    |   |          | 857.79         | 642.14  |        | 215.65    |
| Delisle.....       | 3,752.81  | 19.42   |           |                       | 239.02    |                                       | 851.23    |   |          | 4,862.48       | 3,998.78  |        | 863.70    |
| Duck Lake.....     | 3,182.10  | 15.51   |           |                       | 202.39    |                                       | 723.83    |   |          | 4,123.83       | 3,388.37  |        | 735.46    |
| Dundurn.....       | 1,677.52  | 14.13   |           |                       | 106.35    |                                       | 379.16    |   |          | 2,177.16       | 1,780.10  |        | 397.06    |
| Edenburg.....      | 138.35  | .12   |           |                       | 6.36      |                                       | 24.34     |   |          | 169.17         | 140.20  |        | 28.97     |
| Elbow.....         | 2,075.28  | 6.41  |           |                       | 105.22    |                                       | 374.86    |   |          | 2,561.77       | 2,204.85  |        | 356.92    |
| Eyebrow.....       | 2,092.58  | 16.03   |           |                       | 127.06    |                                       | 453.24    |   |          | 2,688.91       | 2,225.51  |        | 463.40    |
| Glenside.....      | 830.11  | 1.74  |           |                       | 36.80     |                                       | 131.14    |   |          | 999.79         | 880.25  |        | 119.54    |
| Hague.....         | 1,781.29  | 15.49   |           |                       | 63.33     |                                       | 228.45    |   |          | 2,088.56       | 1,894.75  |        | 193.81    |
| Hanley.....        | 3,960.33  | 29.46   |           |                       | 261.09    |                                       | 929.07    |   |          | 5,179.95       | 4,220.17  |        | 959.78    |
| Harris.....        | 2,317.40  | 21.45   |           |                       | 103.57    |                                       | 369.28    |   |          | 2,811.70       | 2,472.15  |        | 339.55    |
| Hawarden.....      | 2,455.75  | 37.20   |           |                       | 103.96    |                                       | 371.86    |   | 123.20   | 3,091.97       | 2,611.90  |        | 480.07    |
| Hepburn.....       | 1,227.88  | 9.38  |           |                       | 69.54     |                                       | 247.97    |   |          | 1,554.77       | 1,314.55  |        | 240.22    |
| Humboldt.....      | 31,405.96   | 566.74  |           |                       | 455.58    |                                       | 1,313.72  |   |          | 33,742.00      | 33,471.05   |        | 270.95    |
| Keeler.....        | 1,227.88  | 23.81   |           |                       | 83.01     |                                       | 295.48    |   |          | 1,630.18       | 1,304.50  |        | 325.68    |



|  |              |           |             |              |               |               |              |
|--|--------------|-----------|-------------|--------------|---------------|---------------|--------------|
| Kenaston                               | 1,314.35     | 5.75      | 98.06       | 349.32       | 1,767.48      | 1,402.90      | 364.58       |
| Laird                                  | 1,504.58     | 14.41     | 72.82       | 259.55       | 1,851.36      | 1,606.70      | 244.66       |
| Langham                                | 3,649.04     | 66.93     | 35.43       | 128.66       | 4,111.63      | 3,885.15      | 226.48       |
| Laura                                  | 1,193.29     | 10.35     | 48.95       | 174.74       | 1,427.33      | 1,271.60      | 155.73       |
| Lawson                                 | 951.17       | 1.63      | 50.38       | 179.48       | 1,182.66      | 1,010.35      | 172.31       |
| Leask                                  | 2,127.17     | 34.20     | 87.61       | 312.44       | 2,561.42      | 2,259.65      | 301.77       |
| Loreburn                               | 1,625.64     | 11.90     | 74.99       | 267.46       | 1,979.99      | 1,726.85      | 253.14       |
| Marcelin                               | 2,248.22     | 58.30     | 186.64      | 661.62       | 3,204.14      | 2,399.80      | 804.34       |
| Marquis                                | 1,331.64     | 2.64      | 81.81       | 291.12       | 1,707.21      | 1,429.85      | 277.36       |
| Mawer                                  | 466.94       | 1.63      | 46.76       | 166.72       | 682.05        | 490.93        | 191.12       |
| Milden                                 | 2,939.99     | 19.21     | 143.46      | 511.04       | 3,613.70      | 3,138.65      | 475.05       |
| Mortlach                               | 2,490.34     | 25.46     | 145.67      | 520.22       | 3,181.69      | 2,655.90      | 525.79       |
| Outlook                                | 8,231.96     | 190.65    | 23.60       | 85.27        | 9,468.50      | 8,768.88      | 699.62       |
| Parkside                               | 1,262.46     | 8.12      | 76.19       | 271.78       | 1,618.55      | 1,347.50      | 271.05       |
| Prudhomme                              | 1,435.40     | 16.71     | 105.76      | 377.11       | 1,934.98      | 1,534.55      | 400.43       |
| Radisson                               | 4,482.65     | 37.88     | 236.68      | 845.47       | 5,703.23      | 4,374.23      | 1,329.00     |
| Riverhurst                             | 3,268.57     | 21.61     | 190.86      | 681.36       | 4,162.40      | 3,490.02      | 672.38       |
| Rosthern                               | 9,276.10     | 90.01     | 133.19      | 453.81       | 10,879.04     | 9,746.56      | 1,132.48     |
| Shellbrook                             | 4,859.62     | 78.10     | 157.73      | 565.22       | 5,660.67      | 5,174.74      | 485.93       |
| Sovereign                              | 1,885.05     | 20.01     | 52.11       | 183.89       | 2,143.06      | 2,003.25      | 139.81       |
| Strongfield                            | 985.76       | 2.16      | 54.02       | 192.70       | 1,234.64      | 1,044.25      | 190.39       |
| Tessier                                | 1,279.76     | 9.17      | 62.52       | 222.92       | 1,574.37      | 1,372.15      | 202.22       |
| Tugaske                                | 2,023.40     | 13.11     | 97.61       | 347.73       | 2,481.85      | 2,154.25      | 327.60       |
| Tuxford                                | 1,867.76     | 16.33     | 100.38      | 357.47       | 2,341.94      | 2,001.03      | 340.91       |
| Vanscoy                                | 760.94       | 7.58      | 39.02       | 139.21       | 946.75        | 812.25        | 134.50       |
| Vonda                                  | 3,441.51     | 173.45    | 231.72      | 822.26       | 4,668.94      | 3,669.38      | 999.56       |
| Waldheim                               | 1,694.81     | 14.39     | 128.87      | 457.28       | 2,295.35      | 1,822.20      | 473.15       |
| Wakaw                                  | 4,997.97     | 38.03     | 170.85      | 616.17       | 5,823.02      | 5,335.89      | 487.13       |
| Warman                                 | 657.17       | 55.77     | 24.53       | 87.37        | 769.07        | 705.55        | 63.52        |
| Zealandia                              | 1,089.52     |           | 83.01       | 295.89       | 1,524.19      | 1,157.65      | 366.54       |
| Rural Distribution and Sundry Accounts | 8,059.02     |           | 37.86       | 137.95       | 8,234.83      | 8,595.98      |              |
|  | \$ 2,077.36  | \$ 265.39 | \$ 6,861.29 | \$ 24,101.57 | \$ 209,390.09 | \$ 184,319.60 | \$ 25,431.64 |
|  | \$173,451.82 |           |             |              | \$361.15      |               | \$25,431.64  |

Saskatoon-Moose Jaw System—Net Loss \$25,070.49

OPERATING ACCOUNT WYNYARD SYSTEM  
From 1st January to 31st December, 1931.

|                      | Generation<br>Transmission<br>and<br>Distribution<br>Costs | Distribution<br>Operation<br>and<br>Maintenance<br>(Material) | Contingency<br>Charge<br>Distribution | Interest on<br>Capital<br>Advances<br>Distribution | Interest<br>on<br>Debentures<br>Assumed<br>Distribution | Total<br>Costs | Total<br>Revenue<br>Light and<br>Power Sales<br>Etc. | Profit     | Loss       |
|----------------------|--|---|---------------------------------------|--|---|----------------|--|------------|------------|
| Elfros.....          | \$ 2,273.79  | \$ 88.41  | \$ 69.54                              | \$ 246.39  | \$ 256.54   | \$ 2,934.67    | \$ 2,816.54  | \$ 249.56  | \$118.13   |
| Foam Lake.....       | 4,861.95   | 100.37  | 174.65                                | 634.41   |   | 5,771.38       | 6,020.94   |            | 67.62      |
| Leslie.....          | 1,151.80   | 29.60   | 63.27                                 | 226.19   | 24.20   | 1,495.06       | 1,427.44   |            | 55.29      |
| Mozart.....          | 588.09   |   | 42.47                                 | 151.28   |   | 781.84         | 726.55   |            |            |
| Wadena.....          | 7,260.40   | 262.74  | 239.39                                | 852.02   | 263.73  | 8,878.28       | 8,991.60   | 113.32     |            |
| Wynyard.....         | 10,794.40  | 286.94  | 108.05                                | 387.56   | 628.85  | 12,205.80      | 13,271.45  | 1,065.65   |            |
| Wynyard System Rural | 170.74   | 3.00  | 7.70                                  | 27.45  |   | 208.89         | 212.25   | 3.36       |            |
|                      | \$27,101.17  | \$771.06  | \$705.07                              | \$2,525.30   | \$1,173.32  | \$32,275.92    | \$33,466.77  | \$1,431.89 | \$241.04   |
|                      |  |   |                                       |  |   |                |  |            | \$1,190.85 |

Wynyard System—Net Profit

OPERATING ACCOUNT TISDALE SYSTEM  
From 1st January to 31st December, 1931.

|                | Generation<br>Transmission<br>and<br>Distribution<br>Costs | Distribution<br>Operation<br>and<br>Maintenance<br>(Material) | Interest<br>on<br>Capital<br>Advances<br>Distribution | Contingency<br>Charge<br>Distribution | Total<br>Costs | Total<br>Revenue<br>Light and<br>Power Sales<br>Etc. | Profit     | Loss       |
|----------------|--|---|---|---------------------------------------|----------------|--|------------|------------|
| Armley.....    | \$ 201.72  | \$ 66   | \$ 260.97   | \$ 72.62                              | \$ 535.97      | \$ 248.40  |            | \$287.57   |
| Codette.....   | 1,780.00   | 10.18   | 212.49  | 59.02                                 | 2,061.69       | 2,203.20   | \$ 141.51  |            |
| Nipawin.....   | 4,807.98   | 34.72   | 578.75  | 160.81                                | 5,582.26       | 5,954.02   | 371.76     |            |
| Pontrilas..... | 365.75   | .31   | 52.33   | 14.21                                 | 432.60         | 452.90   | 20.30      |            |
| Ridgedale..... | 1,773.35   | 35.40   | 268.61  | 74.72                                 | 2,152.08       | 2,197.15   | 45.07      |            |
| Tisdale.....   | 13,238.02  | 404.71  | 952.97  | 288.07                                | 14,883.77      | 16,394.48  | 1,510.71   |            |
|                | \$22,166.82  | \$485.98  | \$2,326.12  | \$669.45                              | \$25,648.37    | \$27,450.15  | \$2,089.35 | \$287.57   |
|                |  |   |   |                                       |                |  |            | \$1,801.78 |

Tisdale System—Net Profit

## OPERATING ACCOUNT MOSSBANK SYSTEM

From 1st January to 31st December, 1931.

|               | Generation<br>Transmission<br>and<br>Distribution<br>Costs | Distribution<br>Operation<br>and<br>Maintenance<br>(Material) | Contingency<br>Charge<br>Distribution | Interest<br>on<br>Capital<br>Advances<br>Distribution | Total<br>Costs    | Total<br>Revenue<br>Light and<br>Power Sales<br>Etc. | Profit | Loss              |
|---------------|--|---|---------------------------------------|---|-------------------|--|--------|-------------------|
| Congress..... | \$ 629.67  | \$ .75  | \$ 37.29                              | \$ 133.50   | \$ 801.21         | \$ 625.35  |        | \$ 175.86         |
| Mossbank..... | 4,376.55   | 46.72   | 241.01                                | 859.69  | 5,523.97          | 4,345.90   |        | 1,178.07          |
| Vantage.....  | 862.05   | 9.36  | 54.73                                 | 193.00  | 1,119.14          | 855.85   |        | 263.29            |
|               | <u>\$5,868.27</u>  | <u>\$56.83</u>  | <u>\$333.03</u>                       | <u>\$1,186.19</u>                                     | <u>\$7,444.32</u> | <u>\$5,827.10</u>                                    |        | <u>\$1,617.22</u> |
|               | Mossbank System—Net Loss                                   |   |                                       |   |                   |  |        | <u>\$1,617.22</u> |

## OPERATING ACCOUNT QU'APPELLE SYSTEM

From 1st January to 31st December, 1931

|  | Generation<br>Transmission<br>and<br>Distribution<br>Costs | Distribution<br>Operation<br>and<br>Maintenance<br>(Material) | Contingency<br>Charge<br>Distribution | Interest<br>on<br>Capital<br>Advances<br>Distribution | Total<br>Costs    | Total<br>Revenue<br>Light and<br>Power Sales<br>Etc. | Profit | Loss              |
|--|--|---|---------------------------------------|---|-------------------|--|--------|-------------------|
| Kendal.....                                    | 833.48   | \$11.66   | \$ 40.35                              | \$ 143.53   | \$1,029.03        | \$ 573.00  |        | \$ 456.03         |
| Montmartre.....                                | 2,817.52   | 16.4  | 96.62                                 | 344.27  | 3,274.88          | 1,936.35   |        | 1,338.53          |
| Odessa.....                                    | 1,635.58   | 12.90   | 63.16                                 | 224.97  | 1,936.61          | 1,124.20   |        | 812.41            |
| Vibank.....                                    | 2,534.20   | 15.53   | 132.50                                | 471.71  | 3,153.94          | 1,741.25   |        | 1,412.69          |
| Qu'Appelle System Ru-<br>ral Distribution..... | 27.47  |   | 6.86                                  | 24.43   | 58.76             | 19.00  |        | 39.76             |
|  | <u>\$7,848.25</u>  | <u>\$56.56</u>  | <u>\$339.50</u>                       | <u>\$1,208.91</u>                                     | <u>\$9,453.22</u> | <u>\$5,393.80</u>                                    |        | <u>\$4,059.42</u> |
|  | Qu'Appelle System—Net Loss                                 |   |                                       |   |                   |  |        | <u>\$4,059.42</u> |



STATEMENT ACCOUNTING FOR ADVANCES BY THE  
PROVINCIAL TREASURER FOR THE ADMINISTRATION  
OF THE ELECTRICAL LICENSING ACT

From 1st January, 1931, to 31st December, 1931.

RECEIPTS

|                               |              |
|-------------------------------|--------------|
| Appropriation, 1930-1931..... | \$ 11,872.12 |
| Appropriation, 1931-1932..... | 22,030.00    |

\$ 33,902.12

DISBURSEMENTS

|  |             |
|--|-------------|
| Travelling Expenses.....               | \$ 7,652.15 |
| Freight and Express.....               | 6.60        |
| Printing, Stationery and Supplies..... | 1,266.03    |
| Telephones.....                        | 66.20       |
| Office Equipment.....                  | 436.95      |
| Salaries.....                          | 20,870.00   |
| Miscellaneous Expenses.....            | 349.53      |
| Telegrams.....                         | 9.91        |
| Postage Stamps.....                    | 319.00      |
| Audit Fees.....                        | 100.00      |
| Cash in Royal Bank of Canada.....      | 2,825.75    |

\$ 33,902.12

STATEMENT ACCOUNTING FOR ADVANCES BY THE  
PROVINCIAL TREASURER FOR ADMINISTRATION EXPENSES

From January 1st, 1931, to December 31st, 1931

RECEIPTS

|                               |              |
|-------------------------------|--------------|
| Appropriation, 1930-1931..... | \$ 21,734.67 |
| Appropriation, 1931-1932..... | 23,660.00    |

\$ 45,394.67

DISBURSEMENTS

|  |             |
|--|-------------|
| Postage Stamps.....                    | \$ 3,361.99 |
| Miscellaneous Expenses.....            | 1,559.67    |
| Salaries.....                          | 74,922.85   |
| Printing, Stationery and Supplies..... | 9,204.98    |
| Telephones.....                        | 2,811.30    |
| Travelling Expenses.....               | 12,158.77   |
| Telegrams.....                         | 202.75      |
| Express Charges.....                   | 78.31       |
| Guarantee Bonds.....                   | 188.59      |
| Advertising.....                       | 1,059.82    |
| Office Equipment.....                  | 3,718.82    |
| Audit Fees.....                        | 140.00      |
| Cash in Royal Bank.....                | 8,486.82    |

\$117,894.67

Less Reimbursement from Capital and Operating Accounts:

|           |  |                     |
|-----------|--|---------------------|
| Capital   | Engineering and Superintendence—                                     |                     |
|           | 1930 Construction.....   | \$ 30,000.00        |
|           | 1931 Construction.....   | 30,000.00           |
| Operation | Administration Charge in connection with<br>Operation of Plants..... | 12,500.00           |
|           |  | <u>72,500.00</u>    |
|           |  | <u>\$ 45,394.67</u> |

STATEMENT OF MONEYS RECEIVED FROM THE ADMINIS-  
TRATION OF THE ELECTRICAL LICENSING ACT, 1929,  
PART III OF THE POWER COMMISSION ACT, 1929,  
AND ITEMS IN SUSPENSE

From 1st January, 1931, to 31st December, 1931

RECEIPTS

|  |                     |
|--|---------------------|
| Electrical Code Books.....                   | \$ 55.15            |
| Supply House Licenses.....                   | 200.00              |
| Journeymen's Licenses.....                   | 150.00              |
| Contractors' Licenses.....                   | 340.00              |
| Interim Permits.....                         | 203.00              |
| Identification Cards.....                    | 7.00                |
| Receipt Stamps—Inspection Fees.....          | 6,307.80            |
| Electricians' Licenses.....                  | 48.00               |
| Bank Interest.....                           | 1,021.82            |
| Service Fees.....                            | 2,320.12            |
| Examination of Plans and Specifications..... | 8.50                |
| Suspense Account.....                        | 22,441.59           |
|  | <u>\$ 33,102.98</u> |

DISBURSEMENTS

*Transferred to Provincial Treasurer:*

|  |                     |
|--|---------------------|
| Electrical Code Books.....                   | \$ 55.15            |
| Supply House Licenses.....                   | 200.00              |
| Journeymen's Licenses.....                   | 150.00              |
| Contractors' Licenses.....                   | 340.00              |
| Interim Permits.....                         | 203.00              |
| Identification Cards.....                    | 7.00                |
| Receipt Stamps—Inspection Fees.....          | 6,307.80            |
| Electricians' Licenses.....                  | 48.00               |
| Bank Interest.....                           | 381.82              |
| Service Fees.....                            | 2,320.12            |
| Examination of Plans and Specifications..... | 8.50                |
| Cash in Royal Bank of Canada.....            | 23,081.59           |
|  | <u>\$ 33,102.98</u> |

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